

and occupied by him, or wholly unoccupied ;
 and that land owned by a person residing 2
 in the township, village or ward where the
 same is situate, may be assessed in the 4
 name of the owner or of the occupant.

What shall be
 deemed lands
 of non-resi-
 dents.

VIII. And be it enacted, That unoccu- 6
 pied lands not owned by a person known to
 be a resident in the township, village, town 8
 or city where the same are situate, or whose
 residence upon diligent enquiry by any 10
 Assessor of such township, village, town or
 city, shall not be found therein, shall be 12
 denominated "Lands of non-residents," and
 shall be assessed as hereafter provided. 14

Where each
 person shall be
 assessed on
 personalty.

IX. And be it enacted, That every person
 shall be assessed in the township, village 16
 or ward where he actually resides when
 the assessment is made, for all personal 18
 property owned by him, including all per-
 sonal property in his possession or under 20
 his control as trustee, guardian, executor or
 administrator, and in no case shall property 22
 so held be assessed against any other per-
 son. 24

Where incor-
 porated com-
 panies shall be
 assessed, for
 their real and
 personal prop-
 erty.

X. And be it enacted, That the real
 estate of all incorporated companies liable 26
 to taxation, shall be assessed in the town-
 ship, village or ward where the same shall 28
 lie, in the same manner as the real estate of
 individuals, and all the personal property of 30
 any incorporated company liable to taxation
 on its capital, shall be assessed in the town- 32
 ship, village or ward where the principal
 office or place for transacting the financial 34
 concerns of the company shall be, or if such
 company have no such principal office in 36
 Upper Canada, then in the township, village
 or ward where the operations of such com- 38
 pany shall be carried on.

As to taxes
 levied in U.
 C. during the
 present year,
 1849.

XI. And be it enacted, That all taxes 40
 which have been or which shall be levied
 or assessed in Upper Canada during the 42
 present year, shall be held and taken to be
 the taxes for the year ending the thirty-first 44