

Land to be assessed in the Municipality or Ward. as other property, and when any business is carried on by a person or persons in two or more municipalities, the personal property belonging to such person or persons shall be assessed in the municipality in which such personal property is situated."

Part of section 23 repealed. **6.** That section twenty-three of the said Act is hereby repealed, and the following substituted therefor:

If owner non-resident "If the owner of the land be not resident, and has not requested to be assessed therefor in the manner in the last section mentioned, then if the land is occupied, it shall be assessed in the name of and against the occupant, but if the land be not occupied, then it shall be assessed as land of a non-resident."

Section 24 of Assessment Act repealed, and new clause substituted. **7.** Section twenty-four of the said Act is hereby repealed, and the following substituted therefor:

If land assessed against owner and occupant, taxes may be recovered from any future owner or occupant. "When the land is assessed against both the owner and occupant, the assessor shall place both names within brackets on the roll, and shall write opposite the name of the owner the word "owner," and opposite the name of the occupant the word "occupant," and both names shall be numbered on the roll; Provided always, that no name shall be counted more than once in returns and lists required by law for municipal purposes; and the taxes may be recovered from either or from any future owner or occupant, saving his recourse against any other person."

Section 25 of Assessment Act repealed, and another clause substituted. **8.** Section twenty-five of the said Act is hereby repealed, and the following substituted:

"When the land is owned or occupied by more persons than one, and all their names are given to the Assessor, they shall be assessed therefor in the proportions belonging respectively to each, and if a portion of the land so situated is owned by parties who are non-resident, and who have not required their names to be entered on the roll, the whole of the property shall be assessed in the names of those given to the Assessor, saving their recourse against the others."

Sections 28 & 29 of Assessment Act repealed, and another clause substituted for both. **9.** Sections twenty-eight and twenty-nine are hereby repealed, and the following substituted:

"Real and personal property shall be estimated at their actual cash value as they would be appraised, in payment of a just debt from a solvent debtor."

10. Where there is a number of vacant lots in cities, towns or villages, in one block, they may be assessed as a given quantity of land in one parcel, but the number and description of each lot shall be inserted on the assessment roll, and each lot shall be liable for a proportionate share of the taxes if the property is sold for arrears of taxes.

MANNER OF ASSESSING PERSONAL PROPERTY.

Sections 32 & 33 of Assessment Act repealed. **11.** Sections thirty-two and thirty-three of the said Act are hereby repealed.

Section 34 of Assessment Act amended. **12.** Section thirty-four is hereby repealed, and the following substituted therefor:

How persons deriving income from "No person deriving an income exceeding three hundred dollars per annum from any trade, calling, office or profession, shall be assessed for a less sum, as the amount of his nett personal property, than the amount of such income during the year then last, but such last year's