

or to be passed whereby any local or direct taxes have
 2 been or shall be authorized to be levied, and when by no
 other express provision shall be made in this respect, shall
 4 be levied upon the whole taxable real and personal property
 of the locality to be taxed, in proportion to the assessed
 6 value thereof, (subject to the provisions hereinbefore made
 as to the taxes on personal property), and not upon any one
 8 or more kinds or species of property in particular.

IX. And be it enacted, That all lands shall be assessed
 10 in the Township, Village or Ward in which they lie, and
 in the name of and against the owner thereof, if known and
 12 if he resides or has a legal domicile, when the assessment
 shall be made, within such township, village or ward, or the
 14 Town or City in which it is included, and if such lands be
 occupied by such owner or wholly unoccupied; but if the
 16 owner be not so resident or be unknown and the land be
 occupied, it shall be assessed in the name of and against the
 18 occupant; and occupied land owned by a party residing
 or having a legal domicile in the township, village, town
 20 or city where the same is situate, but occupied by another
 party, may be assessed in the name of and against the owner
 22 or the occupant (inserting the names of both in the Roll
 with the word " or " between them and notifying both in
 24 the manner hereinafter provided) and the taxes thereon
 may be recovered from either or from any future owner or
 26 occupant, saving his recourse against any other party; and
 if any land be owned or occupied by more than one party,
 28 then any one or more of them may be deemed the owner or
 owners, occupant or occupants, and shall be liable ac-
 30 cordingly, saving his or their recourse against the others :
 and any occupant may deduct from his rent any taxes
 32 he may have paid, if the same could also have been recovered
 from the owner, unless there be a special agreement between
 34 the occupant and the owner to the contrary.

In what places
 real property
 shall be as-
 sessed, and
 against whom

X. And be it enacted, That unoccupied lands not
 36 known to be owned by any party resident or having a legal
 domicile in the Township, Village, Town or City where
 38 the same are situate, or belonging to any party whose resi-
 dence or domicile, upon diligent enquiry by any Assessor
 40 of such township, village, town or city, shall not be found
 therein, shall be denominated "Lands of non-residents,"
 42 and shall be assessed as hereinafter provided.

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

XI. And be it enacted, That every party shall be
 44 assessed in the Township, Village or Ward where he actually
 resides when the assessment is made, for all personal

Where person-
 al property
 shall be as-
 sessed and
 against whom,