

Land shall be assessed in the municipality in which the same lies; and in the case of cities and towns, in the ward in which the property lies; and this shall include the land of incorporated companies as well as other property; and when any business is carried on by a person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated, and against the person in possession or charge thereof as well as against the owner.

Land occupied by the owner shall be assessed in his name.

As to land not occupied by the owner, but of which the owner is known, and who, at the time of the assessment being made, resides or has a legal domicile or place of business in the municipality, or who has given the notice mentioned in section six, the same shall be assessed against such owner alone if the land is unoccupied, or against the owner and occupant if such occupant be any other person than the owner.

In the case of real property owned by a person not resident within this Province, who has not required his name to be entered on the assessment roll, then if the land be occupied it shall be assessed in the name of and against the occupant as such, and he shall be deemed the owner thereof, for the purpose of imposing and collecting taxes upon and from the same land; but if the land be not occupied, and the owner has not requested to be assessed thereof, then it shall be assessed as land of a non-resident, and it shall not be necessary that the name of such non-resident or owner be inserted in the assessment roll, but it shall be sufficient to mention therein the name of the reputed owner, or the words "owner unknown," according to the assessor's knowledge or information.

When land is assessed against both the owner and occupant, or owner and tenant, the assessor shall place both names within brackets on the roll, and shall write opposite the name of the owner the letter "P" and opposite the name of the occupant or tenant the letter "E," or "T," and both names shall be numbered on the roll: Provided always, that no ratepayer 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.

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 thereby in the proportions belonging respectively to each; and if a portion of the land so situated is owned by parties who are non-residents, and who have not required their names to be entered on the roll, the whole of the property shall be assessed in the names given to the assessor, saving the recourse of the persons whose names are so given against the others.

Any occupant may deduct from his rent any taxes paid by him, if the same could also have been recovered from the owner or previous occupant, unless there be a special agreement between the occupant and the owner to the contrary.