

XXI. And be it enacted, That every Railway Company shall annually transmit to the Clerk of every Municipality in which any part of the road or other real property of such Company is situate, a statement describing the value of the road per mile, and the value of all the other real property in such Municipality, and the Clerk shall communicate the same to the Assessors; and the Assessor or Assessors shall deliver at or transmit by post to any station or office of the Company, a notice of the total amount at which they have assessed the real property of the Company in their Municipality or Ward, distinguishing the number of miles of road and the rate per mile, and the value of all other real property of the Company; and the statement and notice herein mentioned shall for all the purposes of this Act, be held to be the statement required by the 18th section, and the notice required by the 23rd section of this Act.

Railway Companies to transmit annual statements describing value of road to Clerk of Municipality.

XXII. And be it enacted, That the lands of non-residents shall be designated in the same Assessment Roll, but in a part separate from the other assessments, headed "Non-residents Land Assessments," and in the manner following, that is to say: If the land to be assessed be a tract not known to be sub-divided into lots, it shall be designated by its boundaries or other intelligible description: If it be a tract which is known to be sub-divided into lots, or be part of a tract known to be so sub-divided, the Assessors shall proceed as follows: They shall designate the whole tract in the manner above prescribed with regard to undivided tracts: If they can obtain correct information of the sub-divisions, they shall put down in their Assessment Rolls, and in a first column, all the unoccupied lots owned by non-residents, by their numbers and names alone and without the names of the owners, beginning at the lowest number and proceeding in numerical order to the highest; in a second column, and opposite to the number of each lot, they shall set down the quantity of land therein liable to taxation; in a third column and opposite to the quantity, they shall set down the value of such quantity, and if such quantity be a full lot, it shall be sufficiently designated as such by its name or number as aforesaid, but if it be part of a lot, the part shall be designated by boundaries, or in some other way by which it may be known.

Lands of non-residents how designated.

XXIII. And be it enacted, That the Assessors shall also before the completion of their Roll, leave for every party named thereon, and resident or domiciled within the City, Town, Village or Township, a notice of the actual or yearly value at which his real property, and of the sum at which his personal property or income shall have been assessed by them.

Assessors to give notice to parties of the value of their properties.

XXIV. And be it enacted, That the Assessor or Assessors shall make and complete their assessment in every year between the 1st day of February and such day as the Municipal Council of the City, Town, Village or Township shall appoint, which day shall not be later than the 5th day of April, and on or before the day to be so appointed, the Assessor or Assessors or a majority of them, shall complete the Assessment Roll, and shall severally attach thereto a certificate signed by each of them, which shall be in the form following:—"I do certify that I have set down in the above Assessment Roll, all the real property liable to taxation, situate in the Township, Village or Ward of . . . (as the case may be) and the true actual (or

When assessment to be completed.

Certificates to be attached.