

certain matters in their Rolls.

or in any Act incorporating any City or Town in Lower Canada, every Assessor, Valuator or other person employed to make the Valuation or Assessment Roll of property in any City, Town, Village, or other local Municipality in Lower Canada, shall insert in such roll, in separate columns and in addition to the information now required by law to be inserted, the actual value of every real property, the annual value of, or income derived or derivable from, every such property, and the names of the owners, tenants or occupants (each in separate columns) of every such property.

Payments in produce, &c., to be reckoned part of the rent.

And whenever the rent, or any part of the rent of any real property is made payable in produce, or otherwise than in money; or any premium is paid, or any improvements are to be made by the tenant, or any other consideration is stipulated in favor of the owner, in reduction of the rent,—the Assessor or Valuator shall take into consideration and allow for such produce, premium, improvement or consideration in establishing the annual rent or value of such property.

Valuation or Assessment Rolls to be attested on oath.

IV. Every Valuation or Assessment Roll, every revised Valuation or Assessment Roll, and every List of Voters, made under the provisions of this Act, of the Acts hereby amended, or of any other Act, shall be subscribed by the person or persons making the same, and attested by his or their oath or affirmation, in the following form:—

The oath.

“I, (or, we severally and each for himself,) do swear (or solemnly declare) that to the best of my (or our) knowledge and belief, the above (here insert title of document as Valuation or Assessment Roll, revised Valuation or Assessment Roll, or List of Voters as the case may be,) is correct, and that nothing has been improperly inserted therein, or omitted therefrom.”

Before whom to be made. False statement to be perjury.

And such oath or affirmation shall be made before a Justice of the Peace, who shall attest the same;—and the wilful making of any false statement in any such oath or affirmation, shall be wilful and corrupt perjury, and punishable as such, as provided by the Interpretation Act, which shall apply to this Act.

If no list exists for any year, the then last list to be taken.

V. If at the time of any election, no list of voters for the current year shall have been made or shall exist, the Returning Officer and Deputy Returning Officers for such election shall be furnished with the List of Voters last made or existing and shall govern themselves thereby; and such list shall have the same effect as if it were the list for the current year.

Persons omitted from the list because they are not on the Assessment Roll, &c., may complain and appeal.

VI. Whenever the name of any voter entitled to have his name entered on the Valuation or Assessment Roll, or on the revised Valuation or Assessment Roll, is omitted from the List of Voters, in consequence of its having been omitted from any such Roll or revised Roll; it was and is the intention of the said Act, that such person should have the same right of complaint and of appeal in order to have his name placed on the said List of Voters, as if it had been omitted from the said List after having been inserted in such Roll or revised Roll.