



# DIRECTIONS TO ASSESSORS

FOR

## MAKING THE ASSESSMENTS OF PROPERTY IN THE MUNICIPALITIES OF UPPER CANADA.

### I. When the Assessors shall make out their Rolls.

Between 1st February and 15th April, the Assessors shall proceed to ascertain, by diligent inquiry, the names of all the taxable inhabitants and parties in their respective Townships, Villages and Wards, and also all the taxable property within the same, and its extent, amount and value.

### II. Form and Contents of Assessment Rolls.

Each Assessor is to prepare an Assessment Roll, setting down in separate columns, according to the best information in his power, the names of all taxable parties in the Township, Village or Ward, with the extent or amount of property assessable against each, containing the following particulars, for each of which the Roll shall contain a separate column:—

1. Name of Taxable Party.
2. Number of Concession, Street, Square or other designation, of the local division in which the real property lies.
3. Number of the Lot, House, &c., in such division.
4. Number of Acres, Superficial Feet, or other measure, showing the extent of the property.
5. Actual (or yearly) value of each separate lot or parcel of real property.
6. Total value (or total yearly value) of all the real property of such party.
7. Amount of taxable income.
8. Total value of personal property.
9. Total yearly value of the same.

The yearly value of the real property will be set down in Cities, and Incorporated Towns and Villages, and the actual value in other places. In columns 10, 11 and 12, any other description by which the property can be ascertained, may be set down, if the Concession, Street, Square, or number be unknown. Assessors are further required to state, in their Rolls, whether the persons therein named are Freeholders or Household-ers, or both, by having a separate column for that purpose, and using the letters F. & H. to signify the same respectively. The occupant of a house built of logs, whether hewed or unhewed, and the occupant of any separate portion of a house having a direct communication with a public road or street, by an outer door, shall be considered a householder.

Parties are also to be assessed for Statute Labor. Every male inhabitant of any Township, of twenty-one, and not over sixty years of age, not otherwise assessed nor exempted by law, shall be liable to two days of Statute Labour, on the Roads and Highways in the Township. In Incorporated Cities, Towns and Villages, a yearly tax of ten shillings is imposed on each male Inhabitant between the ages above specified, and not otherwise assessed or exempted by law, instead of such Statute Labor. Every party assessed upon the Roll of any Township shall, if the property of such party be assessed—

- At not more than Fifty Pounds, be liable to two days' of labour;
- At more than Fifty Pounds, but not more than One Hundred Pounds, to three days' labor;
- At more than One Hundred Pounds, but not more than One Hundred and Fifty Pounds, to four days' labor;
- At more than One Hundred and Fifty Pounds, but not more than Two Hundred Pounds, to five days' labor;
- At more than Two Hundred Pounds, but not more than Three Hundred Pounds, to six days' labor;
- At more than Three Hundred Pounds, but not more than Four Hundred Pounds, to seven days' labor;
- At more than Four Hundred Pounds, but not more than Five Hundred Pounds, to eight days' labor;
- At more than Five Hundred Pounds, but not more than Six Hundred Pounds, to nine days' labor;
- At more than Six Hundred Pounds, but not more than Eight Hundred Pounds, to ten days' labor;
- At more than Eight Hundred Pounds, but not more than One Thousand Pounds, to twelve days' labor;

And for every Two Hundred Pounds above the sum of One Thousand Pounds, to one day's labor, unless the Municipality of such Township shall have directed by By-law that a sum of money be paid in commutation of such labor. *The Municipality of any Township may, by By-law to operate generally and ratably, reduce, or at their discretion increase the number of days' labor to which any such party rated on the Assessment Roll, or otherwise, shall be liable.*

Assessors are required to return on their Rolls, a list of the persons liable under the above Section, and to give them like notice with other parties assessed. The Statute labor is confined to Townships, and does not apply to Cities, Towns and Villages, except as regards the 10s. Commutation for persons between 21 and 60 years, as above stated.

Dogs are liable to assessment, and in some Municipalities the tax is laid heavier on Bitches. There is, therefore, a column for each in the Assessment Roll.

Quakers, Menonists and Tunkers, are liable to special Tax, in lieu of Militia Service. The Assessment Roll contains a column in which to enter them.

Columns, in which to note the ages, and the professions or occupations of parties, are also given, to aid the Selectors of Jurors, under the Jury Acts, by virtue of which certain parties are exempted from Jury service, as follows, viz:—All persons of upwards of sixty years of age—all Members of the Executive Council of this Province—the Secretary of His Excellency the Governor of this Province for the time being, and all officers and others in the service of the Governor for the time being—all officers of the Provincial Government, and all clerks and servants belong-

ing to either House of the Provincial Parliament, or to the Public Departments of the Province—the Warden of the Provincial Penitentiary, and all the Officers and Servants of the said Penitentiary—all Judges of Courts having general jurisdiction throughout Upper Canada—the Judges of the County Courts, and the Judges of all other Courts, except the Quarter Sessions of the Peace having jurisdiction throughout any County, Union of Counties, or City in Upper Canada—all Sheriffs, Coroners, Gaolers and Keepers of Houses of Correction and Lock-up Houses—all Priests, Clergymen and Ministers of the Gospel, recognized by law, to whatever denomination of Christians they may belong—all members of the Law Society of Upper Canada, actually engaged in the pursuit or practice of their profession, whether as Barristers or Students—all Attorneys, Solicitors and Proctors actually practising—all Officers of the Courts of Justice, whether of general County, City or other local jurisdiction, actually exercising the duties of their respective offices—all Physicians, Surgeons and Apothecaries usually practising—all Officers in Her Majesty's Army or Navy on full pay—all Pilots and Seamen actually engaged in the pursuit of their calling—all officers of the Post Office, Customs and Excise—all Sheriff's Officers and Constables—all County, Township, City, Town and Village Treasurers and Clerks—all Collectors and Assessors—all Professors, Masters and Teachers of any University, College, County Grammar School, Common School or other Seminary of learning, actually engaged in performing the duties of such appointments respectively, and all officers and servants of any such University, College, School or Seminary of learning, actually exercising the duties of their respective offices or employments—all Millers, and all Firemen belonging to any regular Fire Company, shall be and are hereby absolutely freed and exempted from being returned and from serving as either Grand or Petit Jurors in any of the Courts aforesaid, and shall not be inserted in the Rolls to be prepared and reported by the Selectors of Jurors by virtue of this Act, as hereinafter mentioned.

Non-Resident Freeholders are entitled by Statute, 16 Vic., cap. 182, to have their names entered on the regular Assessment Roll, upon stating their wish to the Assessor, but are not thereby entitled to vote at any Municipal Election. The word "Non-Resident," requires to be written after their name—a column is provided for this purpose.

The Assessment Rolls, therefore, for Townships which accompany those directions, contain, in conformity with the foregoing requirements, the following columns, viz:—

1. Numbers.
2. Occupants.
3. Professions, Occupations or other Addition.
4. Freeholders.
5. Householders.
6. Age.
7. Owners and Address.
8. Non-Residents.
9. School Section.
10. Number of Concession.
11. Number of Lot.
12. Number of Acres.
13. Value of each Lot or Parcel.
14. Total Value of Real Property.
15. Amount of Taxable Income.
16. Total Value of Personal Property.
17. Total Value of Real and Personal Property or Income.
18. Quakers, Menonists or Tunkers.
19. Persons from 21 to 60 years of age, not otherwise assessed.
20. Number of Days Statute Labour.
21. Dogs.
22. Bitches.

### III. Property liable to be Assessed.

All land, and all personal property, whether owned by individuals or co-partners or corporations, are liable to taxation, subject to the exemptions hereinafter specified. The occupant of any land belonging to Her Majesty, is liable to taxation for the land so occupied, but not the land itself. The term "land," includes the land itself, all buildings and other things erected upon or affixed to the same, all trees and underwood growing thereupon, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty, and the terms "Real Estate," and "Real Property," are synonymous with "land;" the term "Personal Property," embraces all goods, chattels, shares in incorporated Companies money, notes, accounts, and debts at their full value, and all other property, except land as above defined, and property otherwise exempted.

The following is the scale by which the nett personal property of any party shall be assessed, viz: if the nett personal property of any party shall be equal in value to any of the sums set down in the first column, but shall not be equal to the larger sum set opposite to it in the second column, he shall be assessed for such smaller sum only:—

£25 or more, but under	£50
50 "	100
100 "	250
250 "	500
500 "	1,000
1,000 "	2,500
2,500 "	5,000
5,000 "	10,000
10,000 "	15,000
15,000 "	20,000
And so forward, the sums thenceforth increasing by	5,000

No such person assessed for Personal Property, or any part thereof for a greater amount than his income, shall be liable to be taxed upon his income, in the same or any other place.

No person deriving income from any trade, calling, office, or profession, exceeding the amount of Fifty Pounds per annum, shall be assessed for a less sum, as the amount of his nett personal property, than the amount derived from such income during the year then last past, but last year's income shall be held to be his nett personal property, unless he has other personal property to an equal or greater amount.

Every person liable to be assessed upon his income, shall be assessed in the Municipality wherein he resides, although the place at which he exercises the trade, calling, office or profession from which such income is derived, may be within some other Municipality.

Every party shall be assessed in the Township, Village or Ward where he actually resides when the assessment is made, for all personal property situate therein owned by him, including all personal property in his possession or under his sole control as trustee, guardian, executor or administrator; and in no case shall property so held be assessed against any other party, and if it be owned or possessed by, or under the control of more than one party, each shall be assessed for his share, or if they hold in a representative character, then each shall be assessed for an equal portion.

When a person shall be assessed as Trustee, Guardian, Executor or Administrator, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real estate held by him, whether in his individual name or in conjunction with others in such representative character, at the full value thereof, and for the taxable personal property held by him in such character, at the full value thereof, or for the proper proportion thereof, if others, resident within the same Municipality, be joined with him in such representative character.

All real and personal property, liable to taxation, shall be estimated by the Assessors at its full value, (or full yearly value, as the case may be) as they would appraise the same in payment of a just debt due from a solvent debtor.

All lands shall be assessed in the Township, Village or Ward in which they lie, and in the name of and against the owner thereof, if known, and if he resides or has a legal domicile, when the assessment shall be made within such Township, Village or Ward, or the Town or City in which it is included, and if such lands be occupied by such owner or wholly unoccupied; but if the owner be not so resident or be unknown, and the land be occupied, it shall be assessed in the name of and against the occupant; and occupied land owned by a party residing or having a legal domicile in the Township, Village, Town or City where the same is situate, but occupied by another party, may be assessed in the name of and against the owner or the occupant, (inserting the names of both in the Roll with the word "or" before them, and notifying both in the manner hereinafter provided.)

And if any land be owned or occupied by more than one party, then any one or more of them may be deemed the owner or owners, occupant or occupants, and shall be liable accordingly—the names of all such owners or occupants being mentioned, if known.

Unoccupied lands not known to be owned by any party resident or having a legal domicile in the Township, Village, Town or City, where the same are situate, or belonging to any party whose residence or domicile, upon diligent enquiry by any Assessor of such Township, Village, Town or City, shall not be found therein, shall be denominated, "Lands of non-residents," and shall be assessed as hereinafter provided.

The assessment in Cities, Towns, and Villages, "is levied on the yearly value" of property the such "yearly value," being the "real rack-rent, or full yearly value thereof, to be ascertained by the Assessors, for each separate tenement." If more than one-fourth of an acre of land be attached to any house or building, forming a separate tenement, the overplus shall be held to be vacant ground, the full actual value whereof shall be estimated by the Assessor, and the yearly interest on such value at six per cent. per annum shall be deemed its yearly value.

Every vacant Lot in a City, Incorporated Town or Village, shall be assessed at its actual value, and six per cent. thereon shall be deemed its yearly value; and no Lot having any building upon it shall be assessed at a less sum than if it were a vacant lot.

#### IV. Property exempt from Taxation.

*First.*—All estate and property belonging to or vested in Her Majesty, Her Heirs and Successors, or held by Her Majesty, or any other person or body corporate, in trust for, or for the use of any tribe or body of Indians, or vested in any public body, officer, person or party in trust for her Majesty, or for the public use of the Province, save as hereinbefore provided as to any private occupant of such property.

*Secondly.*—Every Place of Worship—every Church-yard or Burying-ground—the Real Estate of every University—College—incorporated Grammar School or other Seminary of learning, actually used and occupied by it, but not if occupied by others or unoccupied—every public School House—Town or City Hall—every Court House and Gaol, House of Correction and Lock-up House, and the Land attached thereto—every Public Hospital, with the land attached thereto, or on which the same are erected, and the Personal Property belonging to each of them—every Public Road or Way, or Public Square, and the property belonging to any Township, Village, Town, City or County, if occupied for the purposes thereof, or unoccupied.

*Thirdly.*—The Provincial Penitentiary and the land attached thereto.

*Fourthly.*—Every Industrial Farm, Poor-House, Alms-House, House of Industry or Lunatic Asylum, and every house belonging to a company for the reformation of offenders, and the Real and Personal Property belonging to or connected with the same.

*Fifthly.*—The property of every Public Library, Mechanics' Institute, or other public Literary or Scientific Institutions, and of every Agricultural Society.

*Sixthly.*—The personal property of the Governor or Lieutenant Governor of the Province, and the official income of any person administering the Government of this Province for the time being.

*Seventhly.*—The occupant of any property of her Majesty, or held for her Majesty or the public uses of this Province, in respect of his occupation of such property in an official capacity.

*Eighthly.*—The full or half-pay of any one in Her Majesty's naval or military service—any pension, salary or gratuity, or stipend derived from any source out of the Province; also, the personal property of persons on actual naval or military service in the Province.

*Ninthly.*—All pensions from the public purse under £50.

*Tenthly.*—The income of a farmer derived from his farm, and the crops, the produce thereof for the current year.

*Eleventhly.*—So much of the personal property of any person as is secured by a mortgage upon land, or may be due to him on account of the sale of land, the fee or freehold of which is vested in him.

*Twelfthly.*—The stock held by any person in any Chartered Bank or Railroad Company.

*Thirteenthly.*—All property, stocks and other securities any party may own out of the Province.

*Fourteenthly.*—So much of the personal property of any party as shall be equal to the just debts owed by him, except such as are secured by mortgages upon his real estate, or may be unpaid on account of the purchase money therefor.

*Fifteenthly.*—The net personal property of any individual, provided the same be under £25 in value.

*Sixteenthly.*—The stipend or salary of any Minister of Religion, under £300 annually.

*Seventeenthly.*—Household effects, books and wearing apparel.

#### V. Parties to Furnish Statements to Assessors.

It shall be the duty of each party assessable in any Township, Village or Ward, if required by the assessor or by one of the assessors, if there be more than one, to deliver to such assessor a statement in writing signed by such party (or his Agent, if such party be absent) and containing all the particulars respecting the property or income assessable against such party which are required in the Assessment Roll; and such statement shall be declared to by such party or his Agent before the assessor; or, if there be more than one assessor, before any one of them, in the following form:—

"I, A. B., do solemnly declare that the foregoing statement contains a full and true account of all taxable property and income assessable against me (or against C. D.,) in the Township, (Village or Ward of ) and that the amount or values (or yearly values) therein assigned to the same, are the full and true amount and value (or yearly value thereof, to the best of my knowledge and belief; (and if the declaration be made by an Agent, add:) and I have the means of knowing and do know the extent and value of the property assessable against the said

And any wilfully false statement in any such declaration, shall be a misdemeanor punishable as perjury; and if any such assessable party shall fail to deliver such statement and declaration to the Assessor or one of the Assessors when thereunto required, such person shall thereby forfeit to the Municipal Corporation of the Village, Town, City or Township, the sum of Five Pounds currency, to be recovered as a debt due to such Municipal Corporation in any way in which debts due to it can be recovered: Provided that no such statement shall bind the Assessor or Assessors further than they shall from their personal knowledge, believe the same to be correct, nor shall it excuse them from due inquiry whereby to ascertain whether it is or is not correct.

Every Railway Company shall annually transmit to the Clerk of every Municipality in which any part of their Road or other Real Property of such Company is situate, a statement describing the value of all the Real Property of the Company other than the road-way, and also the actual value of the land occupied by the Road in such Municipality, according to the average value of land in the locality, and the Clerk shall communicate the same to the Assessors, who shall deliver 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, distinguishing the value of the land occupied by the Road, and that of the other Real Property of the Company.

#### VI. How Lands of Non-residents shall be Assessed.

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 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. Notice of amount of assessment on Real Property, to be sent by post to non-residents.

The Statute labour as against non-residents, is commuted for the sum of two shillings and six-pence currency for each day's labour, and the sum to which such statute labour shall amount at the said rate shall be added to the taxes payable by such non-residents respectively, and collected as other taxes.

Conformably to these requirements of Law, separate sheets have been prepared, to accompany the Assessment Rolls, for the Assessment of the lands of non-residents, and they are so arranged, as to be stitched conveniently into the same book or cover with the ordinary Assessment Roll, so as to form part of it. The contents, in columns, of the Non-Residents' Land Assessment Roll, are:—

- |                   |                                |
|-------------------|--------------------------------|
| 1. Number.        | 5. Number of Acres.            |
| 2. Number of Lot. | 6. Value.                      |
| 3. Concession.    | 7. Owner.                      |
| 4. Boundaries.    | 8. Statute Labour—No. of Days. |

The names and surnames of all such non-resident freeholders, as shall either in person or in writing, require or notify the assessors of their wish to have their names inserted in the Assessment Roll, shall be entered in the same portion of it as the resident free-holders and occupants, writing opposite thereto the letters "N. R." in column 8.

## VII. Miscellaneous.

### TIME FOR COMPLETING ASSESSMENT ROLLS.

The Assessors shall complete their Assessment Rolls on or before such day in every year as the Council or Municipality of the City, Town, Village or Township shall appoint, not later than the 15th of April.

### NOTICES TO PARTIES ASSESSED.

The Assessors shall also immediately 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 shall have been assessed by them.

### ROLLS TO BE CERTIFIED BY ASSESSORS.

Immediately after the completion of their Rolls, the Assessor, or if there be more than one, the Assessors, or a majority of them shall sign the Assessment Roll, first attaching thereto a certificate signed by them, in the following form:—

"I do (or we do severally) certify, that I (or we) 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 yearly) value thereof in each case, according to the 'best of my (or our) information and judgment; and also that the said 'Assessment Roll contains a true statement of the aggregate amount of 'the taxable personal property of every party named in the said Roll; 'and that I (or we) have estimated the same according to the best of 'my (or our) information and belief.' And I (or we) further certify that I (or we) have entered therein the names of all the resident householders and freeholders, and of all other freeholders who have required their names to be entered thereon, with the true amount of property occupied or owned by each, and that I (or we) have not entered the name of any person whom I (or we) do not truly believe to be a householder or freeholder, or the *bona fide* occupier or owner of the property set down opposite his name for his own use and benefit.

### CERTIFIED ROLL TO BE DELIVERED TO THE CLERK.

The Roll thus certified shall, on or before such day as the Council of the City, Town, Village or Township, shall appoint, be delivered by the assessor or assessors to the Clerk of the Township (Village, Town or City, as the case may be).

### PENALTY ON ASSESSOR NEGLECTING HIS DUTY. HIS COLLEAGUES MAY ACT FOR HIM.

If any Assessor shall refuse or neglect to perform any of the duties required of him by this Act, he shall for every such offence, upon conviction thereof before the Recorder's Court of any City, or before the Court of General Quarter Sessions of any County, in which he shall be Assessor, forfeit the sum of Twenty-five pounds to Her Majesty, Her Heirs and Successors; and if any Assessor shall neglect, or from any cause omit to perform his duties, the other Assessor or Assessors for the same locality, if there be more than one, or either of them, shall, until a new appointment, perform such duties, and shall certify upon their Assessment Roll the name of such delinquent Assessor, and shall state, if he or they know it, the cause of such omission.

### PUNISHMENT OF ASSESSOR MAKING FRAUDULENT ASSESSMENT.

If any Assessor or Collector, acting under this Act, shall make any unjust or fraudulent assessment or collection, or copy of any Assessor's or Collector's Roll, or shall wilfully omit any duty required of him by this Act, he shall be guilty of a misdemeanor, and, upon conviction thereof before any Court of competent jurisdiction, he shall be liable to

a fine not exceeding Fifty Pounds, (and to imprisonment until the fine shall be paid,) or to imprisonment in the Common Gaol for the County or City, for a period not exceeding six calendar months, or to both, in the discretion of the Court whose duty it shall be to pass the sentence of the law on such offender; and proof to the satisfaction of the Jury, that any real property was assessed by such Assessor at an actual or yearly value greater or less than its true actual or yearly value by thirty per centum thereof, shall be *prima facie* evidence that such assessment was fraudulent and unjust, and the Assessor convicted of having made any fraudulent and unjust assessment, shall be sentenced to the greatest punishment, both of fine and imprisonment, allowed by this section.

### ASSESSMENT BY SCHOOL SECTIONS.

By the Common School Amendment Act, 16 Vic., cap. 185, it is required that whenever the land or property of any individual or company, shall be situate within the limits of two or more school sections, it shall be the duty of each Assessor appointed by any Municipality, to assess and return to his Roll, separately, the parts of such land or property, according to the divisions of the school sections, within the limits of which such land or property may be situate. Provided always, that every undivided occupied lot or part of a lot shall only be liable to be assessed for school purposes in the school section where the occupant resides.

## VIII. Assessment Rolls for Cities, Towns and Villages.

The Rolls for Incorporated Cities, Towns and Villages, which accompany these directions, contain the following Columns, in conformity with the foregoing requirements of law.

- |  |   |
|--|---|
| 1. Numbers.  | 15. Annual Value of each House or Building.                   |
| 2. Occupants.  | 16. Total Annual Value of Real Property.                      |
| 3. Professions, Occupations, or other additions.         | 17. Amount of Taxable Income.                                 |
| 4. Freeholders.  | 18. Total Value of Personal Property.                         |
| 5. Householders.   | 19. Total Annual Value of Personal Property or Income.        |
| 6. Ages.   | 20. Total Annual Value of Real & Personal Property or Income. |
| 7. Owners and Address.                                   | 21. Quakers, Menonists or Tunkers.                            |
| 8. Non-Residents.  | 22. Statute Labour, Persons from 21 to 60 years.              |
| 9. School Section. [nation.                              | 23. Dogs.   |
| 10. Street, Square, or other designation.                | 24. Bitches.  |
| 11. No. of Lot, House, &c.                               |   |
| 12. No of Acres, Superficial Feet, or other measurement. |   |
| 13. Value of each Lot or Parcel.                         |   |
| 14. Annual Value of each Lot or Parcel.                  |   |

We may remark that some of the above columns differ from those on the Township Rolls such as—

11 and 12. The quantity of Land contained in each Lot, over a quarter of an Acre, will be set down in Column 12, in the event of there being more than a quarter of an Acre attached to the House or Building. In cases of Vacant Lots, the whole quantity contained in each will be set down in Column 12.

13. In this column will be set down the actual value of each Lot or Parcel, entered on column 13.

14. This column will contain the yearly value of each Lot or Parcel, being 6 per cent. on the actual value entered in Column 13.

15. In this column will be set down the full yearly value, or real rack rent of each House or Building entered in Column 11, but not to include in it the yearly value of any part that may be entered in column 12, and valued as there entered.

16. This column will contain the additions of the entries in columns 14 and 15.

18. This column will contain the actual value of all the Personal Property of party assessed.

19. The entries in this column will be six per cent. on the entries in column 18, taking always the smaller sum of Personal Property or Income; but in no case is the computation to be made on both the Personal Property and the Income. Should the Personal Property in column 18 be larger, it is to be taken as the basis of calculation of the six per cent., and the Income abandoned; or should the Income in column 17 be the larger, it is to be taken as the basis, and the Personal Property abandoned.

20. In this column will be added together and entered the amounts in Columns 19 and 20 against each party.

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OF  
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