

Assessment Roll for the Township of...

for the year 1893.

they should be assessed as "over valued." It is believed that the assessment of real estate for tax purposes should be based upon its true value, which is the value of the property as it stands at the time of the assessment. Personal Estate must be assessed as "over valued" if it is owned by more than one person, or if it is owned by a person who is not the owner of the property. Personal Estate must be assessed as "over valued" if it is owned by more than one person, or if it is owned by a person who is not the owner of the property.

in the County of

for the year 1893.

be valued and taxes entered on a different line, as well as column, from Real Estate. Non-resident lands should be entered in numerical order, beginning with section one, and if the name of the owner is not known for column 1, state opposite each parcel for what year the re-assessment was made. In column 3 enter on the same line as the name of the owner the word "Owner", on the same line as the name of the company, enter the value of this interest of the owner, i.e., the true cash value of the land less the interest represented by mortgage, deed of trust or other obligation, if any. In column 10 enter the Tax Rate of each town.