

Assessment Roll for the Township of

**12** No more than one tract or parcel may be valued or taxed on the same line. Two descriptions must be joined in one valuation or tax line, either joined and described as one tract, *Personal Estate* until they should be assessed as "owner unknown." Enter the amount of any *Re-valuation* with red ink, in the column of taxes if the tax is held over, after the tax for which this Block is used, and in the occupant's word "Occupant," and on the same line as the name of the mortgagor (if the premises are encumbered), the word "Mortgagee." In column 9 on the same line as the name of the mortgagor enter the value of latest remittance by mortgage, deed of trust or other obligation. The attention of assessing officers is especially called to sections 15 to 27 of the

in the County of

for the year 1893

be valued and taxes entered on a different face, as well as 4 columns from *Real Estate*. No resident lands should be entered in the same line as the name of the owner, beginning with section one, and if the name of the owner is not known, column for "Resident State opposite each parcel" should be used, and the name of the owner should be written in the margin. Column 2 enter on the same line as the name of the owner, the word "Owner," on the name line as the name of the assessed to the occupant, enter the value of the interest of the owner, i.e., the true cash value of the land less the interest represented by mortgages, deed of trust or other obligation, if any. In column 10 Tax Law of 1861, this should be carefully studied and the directions therein contained should be strictly followed.—AUTONOMY GENERAL'S OFFICE, 1883.