

Assessment Roll for the Township of \_\_\_\_\_ in the County of \_\_\_\_\_ for the year 1891

No more than one tract or parcel must be valued or taxed on the same line. Two descriptions must not be joined in one valuation or tax, unless owned and occupied as one parcel. Personal Estate must be valued and taxed 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, column for "Remarks" state reports each parcel for what year the re-assessment was made. In column 5 enter on the same line as the name of the owner the word "Owner" on the same 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 mortgage, deed of trust or other obligation, if any. In column 10 on the same line as the name of the mortgagee enter the value of interest represented by mortgage, deed of trust or other obligation. The attention of assessing officers is especially called to sections 25 to 27 of the

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