

pursue the following mode: they shall ascertain the aggregate valuation of the real estate within their district, and also the aggregate valuation of the personal estate; shall deduct one-third part of the aggregate valuation of the real estate, and adding the remaining two-thirds to the aggregate valuation of personal estate, shall assess and levy upon the amount thus produced, a certain rate or sum in every hundred dollars, so as to produce the said sum of one hundred and fifty dollars, or as nearly as can be; and in ascertaining and assessing the amount of each individual owner of property, the same process shall be observed, where real and personal estate shall be owned by the same individual, and where only personal estate is owned, the tax shall be laid upon the assessed value of such estate, according to the rate aforesaid.

Method of
assessing.

SEC. 3. *And be it enacted*, That the lists required to be furnished to the trustees by the commissioners of the tax, or by their clerk, in the act passed at December session, eighteen hundred and thirty-three, chapter one hundred and thirteen, the said commissioners, or their clerk, shall designate the amount of assessment of real estate, and also of personal estate, of each person embraced in the lists.

Specifica-
tion re-
quired in
levy list.

SEC. 4. *And be it enacted*, That the proceedings to obtain a sale of any real estate to pay any unliquidated school tax or arrearages of the same, shall be the same in all respects as is used to effect the sale of land to pay county rates, and the duties of collectors of school tax, and of the commissioners of the tax and their clerk, shall be the same in this respect as are directed by law in regard to sales by collectors for county assessments, and that the right and obligation of tenants to pay the school tax, and to deduct the amount from their rent, shall be the same as is now provided in reference to county rates.

Regulation
in regard to
collection.

SEC. 5. *And be it enacted*, That all the white children of the said districts, shall have the privilege of being taught in said schools free of any charge for tuition, except children residing in said districts having property elsewhere, not taxed for the support of schools in this state, and none in said districts where they reside, or whose parents have property thus situated, who shall be liable to charges for tuition, to be regulated by the trustees, or a majority of them, and for books and stationery, if furnished, if the trustees, or a majority of them, shall be of opinion that such children, or parents of such children, are able to liquidate such charges, and if, in the judgment of such trustees, or a majority of them, it shall be expedient and proper to make and demand such charges; *Provided*, that nothing herein contained shall be construed to prevent children, living in one district, and possessing, or the parents of such children possessing, property in another district, from receiving and en-

Right to
tuition free
of charge.
Exception.

Discretion.

Proviso.