Section 36. It shall be the duty of each district assessor to make out from the maps and descriptions furnished him by the county auditor, and from such other sources of information as shall be in his power, a correct and pertinent description of each trac or lot in his district; * * and he shall note in his plat book, separately, the value of all houses, mills, and other buildings, which exceed one hundred dollars in value, on any tract of land other than town lots, which shall be carried out as a part of the value of such tract; he shall also enter on his plat book the number of acres of arable or plow land, the number of acres of meadow and pasture land, and the number of acres of wood and uncultivated, in each tract, as near as may be.

Valuation by State Board. BOLLS. Average value per Acre, including Buildings.	
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