§ 238. Assessment of property partly in district. In all cases where real property is divided by the boundary line of any district, it shall be the duty of the assessors after fixing the valuation of the whole of such real property as now required by law, to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the district and shall designate the same upon the assessment-roll. The valuation of the real property lying within such district so fixed and determined by the assessors shall be the valuation of said part of such real property for taxation for all district purposes.