

same may be, and if any person shall refuse, or after reasonable notice shall neglect to render such account, he or she shall forfeit and pay for the use of the said county, the sum of fifty dollars, to be collected by suit, in the name of the levy court, against such person so refusing or neglecting, and the assessors from the best information they can obtain, shall value the said property, and shall certify to the commissioners of the tax, the property so valued, and also the said refusal or neglect, and the said commissioners of the tax shall double the assessment of such person, and if any person shall give in a partial account of his or her real or personal property, or of the real and personal property in his or her possession, or under his or her care and management, with an intent to avoid the payment of the assessment or tax on such property, such person shall pay double tax on the real value of such property.

Assessors shall ascertain and value all property.

SEC. 13. *And be it enacted*, That the assessors shall inform themselves by all lawful ways and means of all real and personal property in said county, and shall value the same according to the provisions of this act, and to the full cash value thereof.

Vacancy provided for.

SEC. 14. *And be it enacted*, That in case any of the said assessors shall die, or be rendered incapable of acting, before the assessment is completed, the commissioners of the tax may appoint another to fill the vacancy.

Explanatory.

SEC. 15. *And be it enacted*, That nothing herein contained, shall be considered as in any way affecting the duties of the commissioners of the tax of said county, their clerk, the clerk of the county court of said county, the collector of the county tax of said county, or any other officer or person whatsoever, except so far as their respective duties are necessarily changed or modified by this act, and that every part of the act of assembly passed at November session, eighteen hundred and twelve, chapter one hundred and ninety-one, not inconsistent with the provisions of this act, is hereby declared to be in full force, and to have the same effect, as if the same were incorporated into, and made a part of this act.

Act of 1812, ch. 191, in full force.

Commissioners of tax named.

SEC. 16. *And be it enacted*, That William Sudler, John H. Bell, Isaac M. Adams, Joseph Morris, and John Woolford, Jr. be and they are hereby appointed commissioners of the tax for said county, and the said commissioners, or a majority of them, shall have power to fill all vacancies which may occur from time to time in their board, by resignation, death or otherwise.

Repeal.

SEC. 17. *And be it enacted*, That an act passed at December session, eighteen hundred and twenty-eight, chapter fifteen, be and the same is hereby repealed.