

True account required.

SEC. 7. And be it enacted, That every person or persons when required by the said assessor, shall give him a full and particular account of his, her or their real and personal estate, under his, her or their management, or in his, her or their possession, liable to assessment, the person to whom the same belongs, and if any person or persons shall refuse or neglect to render such account, he, she or they shall forfeit and pay for the use of said county, the sum of fifty dollars, to be collected by suit in the name of said county, against such person or persons so refusing, and the assessor from the best information he can obtain shall value the said property, and shall certify to the commissioners the property so valued, and also the said refusal, and the said commissioners shall double the assessment of such person or persons; and if any person or persons shall give in a partial account of his, her or their real or personal property or of the real or personal property in his, her or their possession or under his, her or their care or management to avoid the payment of the tax on such property, such person or persons shall pay double tax on the real value of such property.

Penalty for neglect.

Proceedings thereon.

Double tax.

Assessor's duty.

SEC. 8. And be it enacted, That the assessor shall inform himself by all lawful ways and means of all real and personal property in the district wherein he is appointed the assessor and shall value the same according to this act and to the full cash value thereof.

Vacancy by assessors.

SEC. 9. 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 said county shall appoint another to fill such vacancy or vacancies.

Compensation.

SEC. 10. And be it enacted, That the several assessors appointed by virtue of this act, shall receive such compensation for their services as the said commissioners of said county shall think reasonable and proper, according to the duty which said assessor shall respectively perform, which said compensation shall be levied and collected as other county charges are.

Compensation to clerk

SEC. 11. And be it enacted, That whatever extra duties the execution of this law may create or impose on the clerk to the commissioners, they may allow him an amount which they may deem an equivalent for such extra duties.

Levy thereafter.

SEC. 12. And be it enacted, That the commissioners shall at their first levy term after the final completion of the assessment, proceed to levy the taxation on the said new assessment as the circumstances of the county may require.

Assessments hereafter.

SEC. 13. And be it enacted, That the commissioners of Washington county at all subsequent periods, when in their opinion the public interest may require a re-assessment and re-valuation of the property in said county, they may cause it to be done under the provisions of this act.