

or their property or effects in any part thereof, as he, she, or they are required to furnish upon the requisition of the assessor for the said town, the said assessor shall thereupon, upon his own knowledge and upon the best information he can obtain, value the property of such person to the utmost sum he believes the same to be worth in cash, and in his return of said valuation he shall certify the refusal or neglect of the owner, possessor or claimant of such property, and the commissioners of the said town shall assess such person according to the sum so estimated, and the same shall be considered as the assessment until altered by the said commissioners sitting to hear appeals and correct errors.

45\*. The president or other proper officer of banking and other private corporations whose stock standing in the name of any individual or company on the books of said bank or corporation, is liable to be valued and assessed against said person or persons or company owning said stock, under the provisions of this article, shall make out and deliver to the said assessor an account of stock so standing as aforesaid in such corporation; and the same shall be verified by the oath of the proper officer of the corporation; or the said assessor may require that the stock books of said corporation shall be opened to him for his inspection.

46\*. The taxes to be levied on the property made liable to be valued and assessed by this article, shall be liens on the real estate of the person so indebted from the day on which the tax lists shall be delivered to the collector appointed and authorized to receive and collect the same, but no sale of real estate shall be made until after the personal estate of the said tax payer, within the limits of said town, shall have been first taken and sold for the payment thereof.

47\*. The assessor, when appointed by the commissioners of the said town, shall qualify as soon as convenient thereafter, and shall, within sixty days from the date of his qualification, return the valuation and assessment required by him to be made to the said commissioners, unless further time shall be granted to him by the corporate authorities of the said town, which they are hereby empowered in their discretion to do.

48. The said assessor shall, by all lawful means, inform himself of all assessable property, real or personal, in said town, and value the same, and return to the commissioners a list of all as-