

CHAP. 144.

Penalty for neglecting to make returns

Sec. 4. *And be it enacted*, That if any person appointed as an assessor in virtue of this act, and who shall accept of the said appointment, shall neglect to make the requisite returns agreeable to this act and the instructions given him in conformity thereto, he shall for every such neglect, if willfull, forfeit and pay the sum of one hundred dollars for the use of the county, to be collected by suit in the name of said county.

Persons exempt from levy

Sec. 5. *And be it enacted*, That no person whose property shall not be assessed to the amount of fifty dollars, shall be liable for or chargeable with any tax, assessment or charge, to be imposed in virtue of this act.

True account required of owners

Sec. 6. *And be it enacted*, That any person owning property, real or personal, or having charge of such as guardian or agent, shall deliver to the said assessor when required, a true account of all such property owned by him, her or them, or under his, her or their management, and if any person or persons owning or having the care or charge of such property as aforesaid, shall wilfully neglect or refuse to give such statement, with a view to lessen the same, he, she or they shall pay double the tax on the real value of such property.

Double tax

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