

property owned by residents of this State, and not permanently located elsewhere within the State, shall be assessed to the owner in the county or city where he or she may reside; and they shall specify in their returns to be made as hereinafter provided, as far as may be practicable, first the name of the tract or parcels of land, or the description thereof, owned by each individual, with the quantity of feet or acres therein, and the value thereof; second, stock in trade, its general description and value; third, public securities liable to valuation, particularly specified with their respective values; fourth, bank stocks and other stocks particularly specified with their respective values; fifth, private securities and bonds of this and other States, except those exempt by law held by parties in this State at their market value; sixth, live stock; seventh, household furniture; eighth, gold and silver plate; ninth, gold and silver watches; tenth, property of other descriptions aggregate value of each.

Shall be assessed where party resides.

Property assessable.

SEC. 13. *And be it enacted*, That for the discovery of all property liable to assessment, every person shall be required by the assessors of the assessment district in which his or her property, real, personal or mixed, or the property under his or her care lies, to give a full and particular account or statement thereof to such assessors distinguished in such account or statement, the particular property which may be under his care or management from his own, which said account or statement shall be under the oath or affirmation of such person, to be administered by one of said assessors, and such property or such parts thereof as said assessor shall require, shall, if practicable, be produced before the said assessors for their inspection and valuation; and for the discovery of the owner or owners of any vessel liable to assessment, it shall be the duty of the captain or master, or other person having charge thereof, when he shall be thereunto required to produce the papers of such vessel to said assessor, and to give such other information on oath or affirmation as may be in his power in relation to the ownership thereof.

To give a full and particular account.

Vessels.

SEC. 14. *And be it enacted*, That if any person shall willfully refuse, or after twenty days' notice, shall neglect to render any such statement or account of

Willfully refuse