

not directly or indirectly converted or exchanged any of my property temporarily (nor has the said corporation done so,) for the purpose of evading the assessment thereof for taxation, into non-taxable property or securities of any kind.”

Subscribed and sworn to this —— day of ——, 189 .

1896, ch. 120.

175. The affidavit required to be made by section 174 shall be made before the proper assessor or other person authorized to administer oaths, and shall set forth that the return is full, true and correct to the best of his or her knowledge and belief, and any person or officer who shall wilfully and corruptly make a false and fraudulent return, under the provisions of said section 174, shall be deemed guilty of wilful and corrupt perjury, and upon conviction thereof shall be sentenced to pay a fine not exceeding five hundred dollars, or imprisonment not exceeding two years, and thereupon be forever disqualified from being a witness in any matter or controversy.

Ibid.

176. The several assessors are hereby authorized to administer the oath or affirmation to any person or officer making the return prescribed by the preceding sections, for the taking of which oath or affirmation, no charge shall be made by the assessor; any assessor who shall accept such return from any person or officer required to make the same without requiring the oath or affirmation of such person or officer as herein provided, or who shall make any charge for administering such oath or affirmation shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be sentenced to a fine not exceeding five hundred dollars.

Ibid.

177. If any assessor or any taxable person or members of any copartnership, unincorporated association or company, officer or stockholder or member of any limited partnership, joint stock association or corporation shall agree or enter into any agreement or undertaking, that upon the failure of such taxable person, copartnership, unincorporated association, company, limited partnership, joint stock association or corporation to make the return required by section 173 to be made, such assessor shall return a