

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 of this act, shall be deemed guilty of willful 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. Penalty.

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. Assessor may administer oath.

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 of this act, to be made, such assessor shall return a less amount of property made taxable by this act, than should have been returned by such taxable person, co-partnership, unincorporated association, company, limited partnership, joint stock association or corporation, the person entering into such agreement, arrangement or undertaking shall be guilty of conspiracy, and upon conviction thereof, shall be sentenced to pay a fine not exceeding one thousand dollars, and undergo an imprisonment not exceeding three years, at the discretion of the court. Agreement to return a less amount of property. Penalty.

178. It shall be the duty of the said assessors, upon the return to them of the said schedules of property, to carefully examine the same and the various items thereof, as listed by the owners of said property, and said assessors shall determine and settle the value of each item of property returned in said schedule after examination of said schedule, and also an examination under oath of the party making the return, of any other Duty of assessors upon return of schedules.