

part of his, her or their property, or that any real estate by reason of defective description thereof, has not been properly assessed, he shall proceed forthwith to correct his list and add such property to the assessment, so that said property and the owner thereof may be charged with the proper valuation and assessment of property.

Failure to  
return  
schedule.

180. If any person or corporation has failed to make the schedule and return provided for in section 173 of this act, within the period of twenty days after the delivery or mailing of said schedule to said person or corporation, it shall be the duty of the assessor who has furnished said schedule, to proceed at once to assess and value all of the property of every kind belonging to said person or corporation so failing, and which is taxable in said assessment district under the terms of this act, and to value and assess the said property at its full cash value, and from said assessment when so made by said assessor, there shall be no right of appeal to such persons or corporation failing to make the schedule and returned as required by the said section one hundred and seventy-three of this act. For the purpose of making said assessment and valuations, said assessors shall have the power to examine under oath the person or officer of the corporation failing to make said returns, and any other person or persons, whom he may have reason to believe, possesses any information concerning said property.

Return and  
oath of  
assessors.

181. The said respective assessors appointed under this act for each assessment district shall as soon as the valuations directed by this act to be made by them, respectively, are completed, make out a return, verified by the oath or affirmation of said respective assessors for such assessment district, which shall set forth the names of the owners within their respective assessment districts to whom property has been valued under this act, and a list of the property valued to such owners respectively.

If the name of any owner is unknown, the property shall be returned as belonging to a person unknown. After the name of each owner as aforesaid, shall be set down, the property valued to said owner, described as directed in this act and the value thereof as valued, shall be duly extended opposite to each item of said property, and such definite description shall be given thereof, as shall make the same, if real estate, easily identified. The said returns shall include all property which is claimed to be exempt, and its valuation opposite said property so claimed to be exempt, in a column provided for same,