

State, shall be valued at its or their cash value and chargeable according to such valuation with the public assessment for the use and purposes of the said corporation ; any assessor or assessors appointed by the commissioners of said town shall have the power and authority to require the owner, possessor or claimant of any property made liable to valuation and assessment to give him or them such full and accurate statement in writing of his property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under the oath of such person to be administered by the assessor or one of the assessors.

CHAP. 149.

SEC. 18. *And be it enacted*, That if any person shall willfully refuse, or after ten days' notice shall neglect to render any such statement of his property or effects, or any part thereof, as he is required to furnish upon the requisition of the assessor or assessors for said corporation, the said assessor or assessors, upon his or their own knowledge, and upon the best information he or they can obtain, shall value the property of such person to the utmost sum he or they believe the same to be worth in cash ; and in his or their return of said valuation, he or they shall certify the refusal or neglect of the owner, possessor or claimant of such property and he or they shall assess such persons according to the sum so estimated, and the same shall be considered as the assessment until altered by the said commissioners sitting to hear appeals and correct errors.

Power given  
assessors  
in case  
of refusal to  
render  
statement.

SEC. 19. *And be it enacted*, That the president, cashier or other proper officer of banking and other private corporations, whose stock standing in the name of any individual or company on the books of said bank or corporation is liable to be valued and assessed against said person or company owning the said stock under section 17 of this Act, shall make out and deliver to the said assessor or assessors an account of such stock so standing as aforesaid on the books of such bank or corporation, and the same shall be verified by the oath of the proper officer of the bank or corporation ; or the said assessor or assessors may require that the stock books of said bank or corporation shall be opened to him or them for his or their inspection.

Account of  
bank stock to  
be given to  
assessors.

SEC. 20. *And be it enacted*, That the taxes to be levied on the property so made liable to be valued and assessed shall be liens on the real estate of the persons so indebted from the day on which the tax lists shall be delivered to the bailiff or person authorized and appointed to receive and collect the same ; but no sale of real estate shall be made until after the personal estate of said taxpayer within the limits of said town shall have been first taken and sold for the payment thereof.

Liens on the  
real estate.