

after authorized shall be levied on such new, revised or changes valuation; and said assessments and valuations shall be applicable to all taxes authorized under the authority of the corporation, but shall not be evidence of valuation for purposes of State or county taxation.

SEC. 245B. The assessors when acting either in an intermediate or general assessment shall value all property on the basis of its cash value or estimated cash value. Before proceeding to act, each assessor shall make and subscribe before the Mayor the following oath or affirmation, to be administered by the Mayor, to wit: "I do swear (or affirm) that I will well and truly discharge the duties of assessor and will faithfully, justly and impartially value and make return of all property that I have been appointed to assess according to the best of my skill and ability, without favor, partiality or prejudice." In the discharge of their duties, the assessors either in an intermediate or general assessment, may if they see fit, administer oaths to the persons to be assessed or to any other persons, and require them to answer all questions and furnish all such information under oath, as may be necessary to enable them to ascertain the value of the property in question; and the assessors shall be entitled to enter the premises of all persons to be assessed for the better performance of their duties; and when assessing the property of any corporation or unincorporated association the assessors shall be entitled to call before them and examine, under oath, if they so elect, such of the officers thereof as to them may seem fit, and require them to furnish such information as may be necessary to enable them to ascertain the value thereof, and they may require a full and correct statement, under oath, of all the property subject to assessment by them, in the hands or under the control of any person or corporation, either in his, her or its own right, or in a fiduciary capacity; and in case any person shall refuse to give the necessary information as aforesaid the assessors shall assess the property of such person or corporation according to the best information they can obtain, at its cash value, or estimated cash value. And if any person shall resist the assessors or any of them, in discharge of their duties, the person or persons so offending shall be guilty of a misdemeanor, and upon conviction shall be subject to pay a fine of not less than one dollar, nor more than twenty dollars and costs, and shall stand committed until such fine and costs are paid. Whenever a general or intermediate assessment is about to be made, the Mayor, before the assessors begin their work, shall give notice thereof, and of the names of the assessors, once a week for two consecutive weeks in some daily newspaper published in said city; and all