

said person shall specify as nearly as possible the precise location of each lot or parcel of land, giving as nearly as practicable the number of front feet in each lot or parcel of ground and the depth thereof and the rate per front foot at which the same is valued, and he shall value it separately, the improvements upon each lot or parcel of ground in any developed section, or in course of development in any county in this State. When any buildings so valued are located upon any street and designated by number, such number and the name of such street shall always be given. In describing the personal property said persons shall deliver to the said assessors a true list of all the personal property owned by such persons, including personal property in which said person has only an equitable title; if the person who holds the legal title is a non-resident, it shall be the duty of every person so served with said schedules to have ready for said assessors, properly filled out and ready to be sworn to before him under the form of oath in Section 12 of this Act, within twenty days after such schedules shall have been mailed to or received by him. Every partnership, concern, corporation, trustee, administrator, guardian, committee of a lunatic, and every agent of any person not residing or being at that time in the said county or city, and every person having any manner of title, either legal or equitable (if the legal title in said property be in a non-resident) to, or having possession, holding or claiming in any manner, anything required to be returned in said schedule, shall be within the provisions of this section and comply with the same. Whenever property is owned, held or possessed by more than one person as administrator, executor, trustee or in any other representative capacity, any one of them may make the oath required by this section. Every schedule of copartnership property shall be sworn to by at least one of the members of the partnership. The president or other chief officer of a body corporate or joint stock company shall make the oath. It shall be the duty of every person residing in every county in this State who owns personal property liable to taxation under the laws of this State, if the assessors shall fail to call upon said person and furnish said schedule as hereinbefore provided in this section, to appear before the assessors in their assessment district and to fill up said schedule and swear to the same, as hereinbefore provided for; and if such person fail to report, as aforesaid, to said assessors, the said assessors shall, upon their own knowledge and upon the best information they can obtain, value and assess the property of such owner or persons to the utmost sum they may believe the same to be worth in cash; and the owner of said property not so returned, he, she or it, as a penalty may be