

under the provisions of said Section 12 of this Act, shall be deemed guilty of wilful 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.

SEC. 14. The several assessors are hereby authorized to administer the oaths or affirmations to any person or officer making the return prescribed by the preceding sections, for the taking of which oaths or affirmations no charge shall be made by the assessors; any assessor who shall accept such return from any person or officer required to make the same, without requiring the oaths or affirmations of such person or officer, as herein provided, or who shall make any charge for administering such oaths or affirmations, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to a fine not exceeding five hundred dollars.

SEC. 15. 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, 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 11 of this Act to be made, such assessors shall return a less amount of property made taxable by this Act than should have been returned by such taxable person, copartnership, 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.

SEC. 16. 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, or any other person; and said assessors shall personally inspect all real estate in their respective districts. In determining and settling such valuation, the assessors shall value each item of the same at its full cash value, without looking to a forced sale. If the said assessors shall value any property