

and the owner thereof may be charged with the proper valuation and assessment of said property.

SEC. 18. If any person or the officers of a corporation cannot be found to make the schedule and return provided for in Section 11 of this Act within the period of twenty days after delivery or mailing of said schedule to said person or corporation, it shall be the duty of the assessors who have 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 assessors there shall be no right of appeal to such persons or corporation failing to make the schedule and return as required by the said Section 11 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 person or persons whom they may have reason to believe to possess any information concerning said property.

SEC. 19. 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, the assessors shall write the words, "Claimed to be exempt." The said assessors appointed to act in any county of this State, as soon as they shall have completed their work of assessment, shall deliver their returns to the County Commissioners of their respective counties sitting as boards of control and review, and said assessors shall also return to the County Commissioners of their respective counties as boards of control and review, all schedules and returns filed with them by all persons residing in their respect-