

CHAP. 106. count of the owner, or person having the care and management of such slave, with the sex, age and health of such slave, according to their opinion, to the commissioners of the tax as aforesaid, within the time prescribed by the said commissioners as aforesaid, and if any owner, or person having the care and management of any slave, shall omit to give in any slave, or wilfully lessen or increase his or her age, or make false statements in relation to his or her health, such owner or person having the care and management of such slave shall pay double the tax on the real value of such slave.

Penalty for false returns.

Returns of property—penalty for refusal or neglect to return.

Sec. 12. *And be it enacted* That every person when required by the said assessors, shall give to them a full and particular account of all his or her real and personal estate, and all the real and personal estate under his or her management, or in his or her possession, liable to assessment, the person to whom the same belongs and the election district in which the same may be, and if any person shall refuse, or after reasonable notice shall neglect to render such account, he or she shall forfeit and pay for the use of the said county, the sum of fifty dollars, to be collected by suit, in the name of the levy court, against such person so refusing or neglecting, and the assessors from the best information they can obtain, shall value the said property, and shall certify to the commissioners of the tax, the property so valued, and also the said refusal or neglect, and the said commissioners of the tax shall double the assessment of such person, and if any person shall give in a partial account of his or her real or personal property, or of the real and personal property in his or her possession, or under his or her care and management, with an intent to avoid the payment of the assessment or tax on such property, such person shall pay double tax on the real value of such property.

Assessors shall ascertain and value all property.

Sec. 13. *And be it enacted*, That the assessors shall inform themselves by all lawful ways and means of all real and personal property in said county, and shall value the same according to the provisions of this act, and to the full cash value thereof.

Vacancy provided for.

Sec. 14. *And be it enacted*, That in case any of the said assessors shall die, or be rendered incapable of acting, before the assessment is completed, the commissioners of the tax may appoint another to fill the vacancy.

Explanatory.

Sec. 15. *And be it enacted*, That nothing herein contained, shall be considered as in any way affecting the duties of the commissioners of the tax of said county, their clerk, the clerk of the county court of said county, the collector of the county tax of said county, or any other officer or person whatsoever, except so far as their respective duties are necessarily changed or modified by this act, and that every part of the act of Assembly passed at November session eighteen hundred and twelve, chapter one hundred and ninety-one, not inconsistent with the provisions of this act, is hereby declared