

ble with, any tax, assessment, or charge by virtue of this act. CHAP. 257.

Sec. 5. *And be it enacted*, That it shall be the duty of every person owning real and personal property, in said county, liable to assessment, or having the possession or charge thereof, as guardian, agent or otherwise, when required by any assessor appointed in virtue of this act, to give any such assessor, an account of the name of all such real and personal property, and the quantity of acres in each separate tract, the name of the person to whom the same belongs, and the district in which the same may lie; and if any person owning or having the possession or charge of any real and personal property in said county, liable to assessment, shall refuse, or after reasonable notice, neglect to render or give such account, as aforesaid, the assessors or any one of them, from the best information he or they can obtain, shall value such real and personal property, and certify to the Levy court, the value thereof, and the fact of such refusal or neglect; and the said Levy court shall double the assessment on any such real and personal property, and if any person shall give a partial account of his, her or their real and personal property, or of any real and personal property in his, her or their possession or charge, liable to assessment or taxation, with the intention to avoid the payment, or lessen the amount of assessment or tax thereon, such person or persons shall pay double tax, on the real value of any such property.

Duty to give account to assessors.

Penalty for neglect.

Persons giving partial account.

Shall pay double tax.

Sec. 6. *And be it enacted*, That in case any of the said assessors should refuse to accept, resign or die, or in any other manner be rendered incapable of acting before the assessment is completed, the said Levy court shall fill such vacancy or vacancies.

Case of vacancy.

Sec. 7. *And be it enacted*, That the said assessors shall complete the assessment, and make return thereof, to the Levy court, of said county, on or before the fifteenth day of August next; and the said assessors shall receive such compensation for their services, as the said Levy court shall think reasonable and proper, according to the duty which said assessors shall respectively perform, which compensation shall be levied, collected and paid as other county charges are.

Time limited.

Compensation.