

and chargeable according to such valuation with the public assessment for the use and purposes of the said corporation; any Assessor or Assessors appointed by the Commissioners of said town shall have the power and authority to require the owner or owners, possessors or claimants of any property made liable to valuation and assessment, to give him or them a full and accurate statement in writing of his, her or their property as may be necessary to enable the Assessor or Assessors to ascertain the value thereof, the same to be under the oath of such person or persons, to be administered by a notary public.

257. If any person or persons shall wilfully refuse, or after five days' notice shall neglect to render such statement of his, her or their property or effects in any part thereof, as he, she or they are required to furnish, upon the requisition of the Assessor or Assessors for said corporation, the said Assessor or Assessors shall then, upon his or their own knowledge, and upon the best information he or they can obtain, value the property of such person or persons to the sum he or they believe the same to be worth in cash; and in his or their return of said valuation, he or they shall certify the refusal or neglect of the owner or owners, possessor or claimants of such property, and the said Commissioners shall assess such person according to the sum so estimated, and the same shall be considered as the assessment until altered by the said Commissioners, sitting to hear appeals and to correct errors. Notwithstanding anything to the contrary herein, the Commissioners may assess all property for the purposes of town taxes at the same value as said property is assessed for state and county taxes.

258. The president, cashier, or other proper officer of banking or other private corporations whose stock, standing in the name of any individual or company on the books of said bank or corporation, is liable to be valued and assessed against such person or persons or company owning said stock under the provisions of this Act, will make out and deliver to the said Assessor or Assessors an account of such stock so standing as aforesaid in such bank or corporation, and the same shall be verified by the oath of the proper officer of the bank or corporations, or the said Assessor or Assessors may require that the stock-books of said bank or corporation shall be open to him or them for his or their inspection, if necessary.

259. The taxes to be levied on the property made liable to be valued and assessed by this Act, shall automatically be liens on the real estate of the person so indebted from the day on which the tax list shall be delivered to the said Bailiff or persons authorized to receive and collect the same.