

SEC. 2. *And be it enacted*, That any assessor appointed by the commissioners of said town, under existing laws, shall have the power and authority to require the owner, possessor or claimant of any property, hereby made liable to valuation and assessment, to give him a full and accurate statement in writing of his, her or their property, as may be necessary, to enable the said assessor to ascertain the value thereof, the same to be under the oath or affirmation of such person or persons, to be administered by the assessor.

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Owner may be required to give full statement of property.

SEC. 3. *And be it enacted*, That if any person shall wilfully refuse, or after ten days notice, shall neglect to render any such statement of his, her or their property or effects in any part thereof, as by this act, he, she or they are required to furnish upon the requisition of the assessor for the said town, the said assessor shall thereupon, upon his own knowledge and on the best information he can obtain, value the property of such person to the utmost sum he believes the same to be worth in cash, and in his return of said valuation he shall certify the refusal or neglect of the owner, possessor or claimant of such property, and the commissioners of the said town 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 correct errors, as now provided by law.

Duty of assessor, when owner of property refuses to make statement.

SEC. 4. *And be it enacted*, That the president or other proper officers of Banking and 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 said person or persons, or company owning said stock, under the provisions of this act, shall make out and deliver to the said assessor an account of stock so standing as aforesaid, in such corporation, and the same shall be verified by the oath or affirmation of the proper officer of the corporation, or the said assessor may require that the stock books of said corporation shall be opened to him for his inspection.

Officers of corporations, &c., required to give exhibits of stock.

SEC. 5. *And be it enacted*, That the taxes to be levied on the property made liable to be valued and assessed by this act, shall be liens on the real estate of the persons so indebted, from the day on

Tax-liens.