

	Chap.	Sec.
<b>V.</b>		
<b>VALUATION AND ASSESSMENT OF PROPERTY IN THIS STATE</b> —What description of property shall be assessed, and what excepted,	23	1
Assessment districts designated, &c.	“	2
Persons appointed as assessors,	“	3
Oath to be taken by assessors appointed,	“	4
The assessors to assemble at the places of holding the county courts, &c. on the last Tuesday of April, 1841, &c.	“	5
To be present at the valuation and assessment of every variety of property to be assessed, &c. and in case of disagreement, the assessment to be fixed by a majority of said assessors; and if a majority do not concur, said assessors to report severally to the appeal tax court, &c. or to levy court or commissioners of the tax of the county, &c. the assessment made by such assessor, with his reasons for the same; and the said appeal tax court or levy court or commissioners shall proceed to assess and value the said property; said valuation to have the same effect as if made by the assessors,	“	6
Vacancies occurring by death, etc. how to be filled, etc.	“	7
Any assessor accepting the appointment, and shall neglect to make the required returns, etc. shall for every neglect, forfeit a sum not exceeding \$500,	“	8
The assessors to make diligent enquiry, and inform themselves by all lawful means of all property of every description within their districts, liable to assessment, etc. and to value the same in the names of the owners, at the full cash value; all property owned by residents and not permanently located elsewhere, to be valued to the owner in the county, wherein he shall reside; and to specify in their returns, the different descriptions of property, etc.	“	9