

Chap. Sec.

assessors, he shall forfeit a sum not exceeding \$1,000; and the said assessors on their own knowledge, or the best information they can obtain, shall value the property of such person to the utmost they may believe it to be worth in cash, and in the return of said valuation, to certify the refusal or neglect, etc. and the levy court or commissioners shall assess such person according to the sum so returned, etc. and if any person shall give a false or partial account, with intent that the payment of the just assessment may be avoided, to forfeit a sum not exceeding \$1,000,

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VALUATION AND ASSESSMENT OF PROPERTY IN THIS STATE—

If any person who ought to be assessed, shall by removing his effects, etc. or shall by fraud or device, escape and not be taxed, and the same be proved, etc. at any time within one year after said property ought to have been valued, every such person shall be charged in the county, &c. where he is found, and upon proof of the same which he ought to have been rated at, &c. and upon conviction, &c. shall forfeit a sum not exceeding \$1,000.

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If any person when called on by the assessors to ascertain the quantity and appraise the value of his personal property, which cannot without great inconvenience and delay be assessed by the assessors, other than negroes, will make oath, &c. that the actual worth of such property, &c. does not exceed the sum to be specified in such oath, in such case the assessors shall not make or return any other account of such property or valuation than is specified in such oath; and such person shall not be rated or taxed for any greater amount than is specified in such oath,

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That for the purpose of valuing the stock of banking or other private corporations, held by non-residents, it is declared and understood that the stock of a banking, insu-