

CHAP. 215. sor or assessors, when required, a true account of all such property owned by him, her or them, or under his, her or their care and management, and if any person or persons, owning or having the care or charge of such property as aforesaid, shall wilfully neglect or refuse to give such statement, with a view to lessen the same, he, she or they, shall pay double the tax on the real value of such property.

Penalty for refusal

Double tax

Every person when required

Shall give full account of property

Penalty for neglect or refusal \$50

Assessor shall then value

Double assessment imposed

Assessor shall ascertain the value

At cash valuation

Their compensation

Sec. 6. *And be it enacted,* That every person or persons, when required by the said assessors, shall give them a full and particular account of his, her or their real and personal estate, and all the real and personal estate, under his, her or their management, or in his, her or their possession, liable to assessment; the person to whom the same belongs, and the district in which the same may be, and if any person or persons shall refuse, or after reasonable notice, shall neglect to render such account, he, she or they shall forfeit and pay, for the use of said county, the sum of fifty dollars, to be collected by suit in the name of the commissioners of said county against such person or persons so refusing or neglecting, and the assessors, from the best information they can obtain, shall value the said property, and shall certify to the commissioners the property so valued, and also the said refusal or neglect, and the said commissioners shall double the assessment of such person or persons, and if any person or persons shall give in a partial account of his, her or their real and personal property, or of the real and personal property, in his, her or their possession, or under his, her or their care and management, with the intention to avoid the payment of the assessment or tax on such property, such person or persons shall pay double tax on the real value of such property.

Sec. 7. *And be it enacted,* That the assessors shall inform themselves by all lawful ways and means, of all real and personal property in said county, and shall value the same, according to the provisions this act, to the full cash value thereof.

Sec. 8. *And be it enacted,* That the several assessors appointed by virtue of this act, shall receive such compensation for their services as the commissioners of said county, shall think reasonable and proper, according to the duty which said assessors shall respectively