

than two days nor more than two months, or by both such fine and imprisonment.

SEC. 15. It shall be the duty of the Assessor to prepare a tax list or assessment roll, alphabetically arranged, in the book furnished for that purpose, in which shall be listed or assessed all the real estate, and improvements on real estate and on public lands, and all personal property within the limits of the city. And he shall set down in separate columns :

*First*—The names of the taxable inhabitants, firms, incorporated companies, or associations, in alphabetical order, if known; if unknown, the property shall be assessed to unknown owners; and if any person shall refuse to make a statement of his property, under oath, as required, that fact shall be noted under his name.

*Second*—All real estate and improvements, taxable to each inhabitant, firms, incorporated companies, or associations, described by "plots," "blocks," "lots," or fractions of lots, where it can be done; and where it is by plots, give, as near as may be, the number of acres; and if any lands or improvements have not been plotted, then describe the same by metes and bounds, and the number of acres, and location; *provided*, that when two or more parties claim, or give a description of, the same land, it shall be assessed to each party making such claim, or giving such description, according to the estimated value of the claims of each.

*Third*—The cash value of real estate, and the improvements thereon.

*Fourth*—The cash value of all the improvements on real estate, where the same is assessed to a person other than the owner of said real estate.

*Fifth*—The cash value of all personal property, except improvements on real estate or public lands, taxable to each.

*Sixth*—The total value of all property taxable to each.

And no further description of personal property than that required by the foregoing provisions of this section shall be