

SEC. 11. Between the first Monday in March and the first Monday in August, in each year, he shall ascertain, by diligent inquiry and examination, all property within the corporate limits of said city, real or personal, subject to taxation, and also the names of all persons, corporations, associations, companies or firms, owning, claiming or having the possession or control thereof; and he shall determine the cash value of all such property, and shall list and assess the same to the person, firm, corporation, association or company, owning or having the possession, charge or control thereof; *provided*, that real property shall be assessed to the person, firm, corporation, association or company, owning or having possession, charge or control thereof, and to all owners and claimants, known and unknown; and, *provided* further, that where the owner is unknown to the Assessor, it shall be assessed to unknown owners. For the purpose of enabling the Assessor to make such assessment, he shall demand from each person and firm, and from the President, Cashier, Treasurer or Managing Agent of each corporation, association or company within the city, a statement, under oath or affirmation, of all the real estate and personal property within the city limits, owned or claimed by, or in the possession or control of, such person, firm or corporation, association or company. If any person, officer or agent, shall neglect or refuse, on the demand of the Assessor, to give, under oath or affirmation, the statement required by this section, the Assessor shall make an estimate of the value of the taxable property which such person, officer or agent neglected or refused to render, under oath or affirmation, and the value so fixed by the Assessor shall not be reduced by the Board of Equalization.

SEC. 12. At the same time and in the same manner as the other lists of property herein required are given, each and every person shall deliver, under oath or affirmation, to the Assessor, a similar list of all the real estate, with the improvements thereon, if any, and other personal property, which he, and the firm of which he is a member, and the corporation, association or company, of which he is President, Cashier, Treasurer, Secretary, Trustee or Managing Agent, owns, claims or has charge, possession or control of, within the limits of the city, which list shall particularly describe each block or plot, or if less than a block, each lot, so that each may be found and known by reference to the official map of said city; also, all vessels, steamers, and other water crafts; also, oyster beds, and extent and location thereof; and shall also specify each and all deposits, and with whom such deposits are made, and the place or places in which the same may be found; also, all bonds, notes, mortgages, due bills and other evidences of debt, together with all money and gold dust; and shall also specify the kind and nature of all other personal property belonging to, or under the control, charge, or in the possession of, him or them.

SEC. 13. If any person shall willfully make, or give, under