

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 oath or affirmation, a false list of his, her, or their taxable property, under his or her control, such person shall be deemed guilty of perjury, and upon conviction thereof shall be punished therefor as is by law provided for the punishment of perjury.

SEC. 14. If any person shall give the Assessor a false name, or shall refuse to give his or her name, or shall refuse to give a list of property theretofore provided, or shall refuse to swear or affirm to such list, he or she shall be deemed guilty of a misdemeanor, and shall be arrested upon complaint of the Assessor, and upon conviction before the Mayor or a Justice of the Peace, he or she shall be punished by a fine of not less than ten dollars nor more than five hundred dollars, or by imprisonment not less 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;