

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 needed, or be requisite, to render the assessment binding and effective.

SEC. 16. On or before the first Monday in August, in each year, the Assessor shall complete his list or assessment roll, and shall attach his certificate thereto, and deliver it and the books, and any map he may have accompanying the same, and all the original lists of property given to him, to the Clerk of the city; and the Clerk shall thereupon notify the Board of Equalization and the tax payers of the facts, by posting three notices, specifying the time of the meeting of said Board for the purpose of equalizing the taxes. Said roll shall be kept open in his office, for public inspection.

SEC. 17. It shall be lawful for the Assessor, at any time subsequent to the first Monday in August, and prior to the last Saturday in October, of each year, to assess any property which shall not be on the regular list, and he shall enter such assessment in a separate portion of the tax list or assessment roll, under the head of "Subsequent Assessments," and shall deliver the original assessment or a true copy thereof, to the Clerk of said city, to be by him compared with the entries on the assessment roll, which subsequent (assessment) shall be certified by the Assessor.

#### BOARD OF EQUALIZATION.

SEC. 18. The Mayor of said city, the President of the City Council, the City Marshal, and the Clerk of the city, shall constitute a Board of Equalization, and said Clerk shall be Clerk of said Board. The Board shall meet on the second Monday of August, and shall continue in session from time to time until the