

or a portion of it may be situate, a list of the inhabitants of the county resident in the section liable to be taxed, and the Town Clerk or the Clerk of the Peace shall affix the amount of property for which each is assessed according to the county assessment roll for the year, and the Town Clerk or the Clerk of the Peace, as the case may be, shall be entitled to receive from the Trustees a fee of twenty-five cents for every list so furnished; but if the number of rate-prayers in the section does not exceed twelve, the fee shall be twelve cents.

40. Real and personal property situate within a school section, and belonging to a corporation or company, shall be subject to sectional assessment, and the rates shall be payable by the agent, to the extent of the funds in his hands, or under his control, at the time of the demand, as if assessed upon him personally, and be chargeable by the agent to the principal.

41. Property situated in any school section and owned by a non-resident of the county, the same not being otherwise liable to sectional assessment, shall be liable to assessment in the section in which it is so situate.

42. The assessment of any person who shall subsequently die, or become insolvent, or assign his property liable to the assessment, shall be a charge upon his estate, to be paid by his executors, administrators, or assignees, and in default of payment, they or either of them, may be held personally liable under the warrant, unless they or either of them shall make oath before a Justice of the Peace, stating that there is not in their possession or under their control, belonging to such estate, sufficient money or other property to satisfy such assessment.

43. In every case where between the making of the county assessment roll for any year, and the levying of any sectional assessment according to such roll, any person rated therein in respect of real or personal property, shall remove from the section, having conveyed, leased, or otherwise disposed of such property, such assessment shall be a charge on the property, and may be collected from the owner or person in possession of the same at the time of levying such assessment.

44. Property held by executors, administrators, trustees, or assignees, at the time of the making of the County assessment roll for any year, shall be liable to be assessed in all assessments levied according to such roll, in the section in which the original owner of such property resides or last resided; but property held in trust for heirs, being minors, shall be liable to assessment in the section in which such heirs, being minors, or a majority of them, may be in attendance at a public school, provided such section shall be in the County in which such property is situate. In default of pay-