

such representative character, at the full value thereof, or for the proper proportion thereof, if others resident within the same municipality be joined with him in such representative character.

VI. Information to be given to Assessors by parties liable to be assessed.

It shall be the duty of every person assessable for real or personal property in any local municipality, to give all necessary information to the assessors, and if required by the assessor or by one of the assessors, if there be more than one, he shall deliver to him a statement in writing, signed by such person (or by his agent, if the person himself be absent) containing all the particulars respecting the real or personal property assessable against such person, which are required in the assessment roll; and if any reasonable doubt be entertained by the assessor, of the correctness of any information given by the party applied to, the assessor shall require from him such written statement.

No such statement shall bind the assessor, nor excuse him from making due enquiry to ascertain its correctness; and notwithstanding the statement, the assessor may assess such person for such amount of real or personal property as he believes to be just and correct, and may omit his name or any property which he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such property.

In case any person fails to deliver to the assessor the written statement mentioned in the preceding sections when required so to do, or knowingly states anything falsely in the written statement required to be made as aforesaid, such person shall, on complaint of the assessor, and upon conviction before a Justice of the Peace having jurisdiction within the county wherein the municipality is situate, forfeit and pay a fine of twenty dollars, to be recovered in like manner as other penalties upon summary conviction before a Justice of the Peace.

Every assessor, before the completion of his roll, shall leave, for every party named thereon, resident or domiciled, or having a place of business within the municipality, and shall transmit by post to every non-resident who shall have required his name to be entered thereon, and furnished his address to the clerk, a notice of the sum at which his real and personal property has been assessed, and shall enter on the roll, opposite name of the party, the time of delivering or transmitting such notice, which entry shall be *prima facie* evidence of such delivery or transmission.

VII. Statute Labor.

No person in Her Majesty's Naval or Military Service on full pay or on actual service shall be liable to perform statute labor or to commute therefor; nor shall any non-commissioned officer or private