

The Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following: "I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.

Assessor
Certificate

Penalties for Non-performance of Duties.

If any Treasurer, Assessor, Clerk or other officer refuses or neglects to perform any duty required of him by the Assessment Act, he shall, upon conviction thereof, before any Court of competent jurisdiction in the County in which he is Treasurer, Assessor, Clerk, or other officer, forfeit to Her Majesty such sum as the Court may order and adjudge, not exceeding one hundred dollars.

If any Assessor neglects or omits to perform his duties, the other Assessor or other Assessors (if there be more than one for the same locality), or one of such Assessors, shall, until a new appointment, perform the duties, and shall certify upon his or their assessment roll the name of the delinquent Assessor, and also, if he or they know it, the cause of the delinquency; and any Council may, after an Assessor neglects or omits to perform his duties, appoint some other person to discharge such duties; and the Assessor so appointed shall have all the powers and be entitled to all the emoluments which appertain to the office.

If any Clerk, Treasurer, Assessor, or Collector, acting under the Assessment Act, makes any unjust or fraudulent assessment or collection, or copy of any Assessor's or Collector's roll, or wilfully and fraudulently inserts therein the name of any person who shall not be entered, or fraudulently omits any duty required of him by the Act, he shall, upon conviction thereof before a Court of competent jurisdiction, be liable to a fine not exceeding two hundred dollars, and to imprisonment until the fine is paid, in the common gaol of the County or City, for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court.

Proof, to the satisfaction of the jury, that any real property was assessed by the Assessor at an actual value greater or less than its true actual value by thirty per centum thereof, shall be *prima facie* evidence that the assessment was unjust or fraudulent.

30p. c.

An Assessor convicted of having made any unjust or fraudulent assessment, shall be sentenced to the greatest punishment, both by fine and imprisonment, allowed by this Act.

With reference to "The Juror's Act," if any Assessor of any Township, Village, or Ward, except in the cases provided for by sections 52 and 54 of the Assessment Act, neglects or omits to make out and complete his assessment roll for the Township, Village, or Ward, and to return the same to the Clerk of such Township or Village, or of the City or Town in which such Ward is situated, or to the proper officer or place of deposit of such roll, on or before the first day of September of