

of every resident inhabitant not otherwise assessed, being the owner of any dog or dogs, the numbers by him or her owned or kept, in a column prepared for the purpose.

The owner or keeper of any dog, shall, when required by the assessor, deliver to him in writing the number of dogs owned or kept, whether one or more, and for every neglect or refusal to do so, and for every false statement made, shall incur a penalty of five dollars, to be recovered before any justice of the peace for the municipality, with costs.

XI. 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 shall order and adjudge, not exceeding one hundred dollars.

If an 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, 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 should not be entered, or fraudulently omits the name of any person who should be entered, or wilfully omits any duty required of him by the Assessment 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 be paid, or to imprisonment 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.

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

With reference to the Upper Canada Jurors' Act, if an assessor of any township, village or ward, neglects or omits to make out and