

(2) Every person liable to pay the special tax shall be deemed to have been assessed to the special tax in the year in which the special tax is imposed by the Board of Assessors and shall be deemed to have been assessed to the special tax in that year.

(3) (1) Every person liable to pay the special tax imposed by this Act, in lieu of paying such tax, shall in the year and within the time hereinafter provided, to be determined by the Board of Assessors, file with the Board of Assessors a statement of the value of the land owned by him on the first day of January next to the year ending on the first day of January next to the year in which the special tax is imposed, and every person who shall file such statement shall be deemed to have been assessed to the special tax in that year and shall be deemed to have been assessed to the special tax in that year.

(4) The Board of Assessors shall be authorized to make and cause to be made by registered land agents, or other persons, such inquiries as may be necessary to ascertain the value of the land owned by any person liable to pay the special tax, and the Board of Assessors shall be authorized to make and cause to be made by registered land agents, or other persons, such inquiries as may be necessary to ascertain the value of the land owned by any person liable to pay the special tax.

5. The provisions of this Act shall come into force on the first day of April 1911.

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