

resident of the Parish assessed by them on real estate is situated, and also the valuation thereof in each such district, and also the district or districts in which the real estate of each Corporation, Company, Firm as aforesaid, or other person referred to in sub-section three of section eighteen is situated, and also the valuation thereof in each such district, so as to enable the Clerk of the Peace (when called upon by the Trustees of any district), to place upon the list of names furnished him by them, the correct taxable valuation of the real estate in such district, owned by any non-resident of the Parish, Corporation, Company, Firm as aforesaid, or other person above referred to.

22. If the Assessors fail to specify the situation and value of such real estate, or if they fail to rate the real or personal property or income, as the case may be, of any of the persons whose names shall have been furnished to them as aforesaid, the Clerk of the Peace shall, upon the request of any of the Trustees, or Secretary of Trustees, require the Assessors for the time being to correct, amend, or add to such lists; but any names so added shall be considered to be added solely for purposes of district assessment.

23. A failure or neglect of the Assessors to obey the requirements of the Clerk of the Peace under this Act, or to make the request upon the several Trustees, as in section nineteen, shall be deemed a neglect of duty, and shall render the Assessors jointly, or any two of them who may have been in fault, liable to the penalty imposed upon an Assessor for neglect of duty under Chapter 53 of the Revised Statutes.

24. Any non-resident of a Parish, Corporation, Company, Firm as aforesaid, or other person as aforesaid, owning real estate in two or more districts in a Parish, liable as aforesaid to be separately rated in each district, may, within the like time provided by law for furnishing a statement on oath of the value of his or their property, furnish the Assessors with a statement on oath, in writing, of the relative value of his or their real estate in the several Districts, as, for instance: that his or their real property in District number one, is one-fifth in value of his or their entire real estate in such Parish; and the real estate in such district shall be rated accordingly.

25. In case at the time that the Trustees of any district furnish the Clerk of the Peace with the lists, as hereinafter provided, it should be made to appear to the satisfaction of the Clerk of the Peace, that an inhabitant of the Parish owns real estate in the said district, and that no assessment for School purposes has been ordered or made in the district in which such inhabitant resides, although four months have elapsed since the annual meeting, the Clerk of the Peace shall require the Assessors to make and return a valuation of the real estate of such person situate in the first mentioned district, which the Assessors, having first given notice to such person, shall do; and the Clerk of the Peace shall from such return determine the taxable valuation of such property, and place it upon the aforesaid list for the purpose of district assessment; and if there should subsequently in such year be an assessment in the School District of the said inhabitant, such amount of taxable valuation shall be deducted from the taxable valuation of such inhabitant for School purposes in his own district in such year.

26. In case the Assessors having been served by the Trustees of any district with a copy of the boundaries of the district, and with the names of persons liable to be rated therein, and statement of the nature of the property, do not rate such persons, or separately value such property, they shall be liable

to a penalty of four dollars in respect of each omission, to be recovered in the name of the Trustees for the use of the district, before any Justice of the Peace: The penalties for any number of omissions not exceeding ten may be recovered together; and the certificate of the Clerk of the Peace, that any person is not rated, or that any property of a non-resident of the Parish is not specifically rated in a certain district, shall be sufficient evidence of such non-rating; but in any such proceedings it shall be sufficient answer in respect of any penalty, that the person in regard to whom the omission is alleged was not liable to be rated for the support of the schools of such district, or that the Assessors previous to making up the assessment list requested the Trustees or their Secretary to point out such property, and that they failed to do so.

27. Where any dyked marsh or river island property is attached to a district, the Trustees of such district or the owner thereof may, previous to the making up of the Parish assessment list, call upon the Assessors of the Parish in which such marsh or island property is situate, to separately value each property as belonging to such district, in the same manner as provided in the case of non-residents of the Parish; and the provisions of section twenty two with reference to securing the valuation of the same in case of failure, shall apply to the matters referred to in this section: The owner of such marsh or island property shall be assessed in respect thereof for School purposes, in the district in which he resides, in the same manner as if such property were situate in the Parish in which he resides.

28. With respect to the assessment of District rates, it shall be the duty of the Trustees to furnish the Clerk of the Peace of the County in which the district or any part of it is situate, with a list of the persons liable to be rated for School purposes in such district or part thereof, upon property or income, that is to say: Of persons who are residents of the district, and of persons who own real estate in the district, liable to taxation, but who do not reside in the Parish, and of persons or Corporations liable to be rated as aforesaid, in respect of real or personal property or income, by reason of carrying on business there, or of being rated as Corporations, Trustee, or as aforesaid, the Clerk of the Peace shall set opposite the name of each person the amount on which he is liable to be taxed, as the same appears on the assessment list of such Parish last on file, or as the same may be amended or corrected, or added to, as herein provided; that is to say, in the case of a non-resident of the Parish, one-fifth part of the valuation of the real estate in the district owned by the non-resident; and in the case of the resident of the district, the taxable valuation of income, and real and personal property of such resident, as the same appears in such assessment list under the head of "amount to be taxed;" and in the case of Corporations, Firms as aforesaid, or other persons referred to in sub-section three of section eighteen, one-fifth of the real or real and personal property, and the total income (as the case may be) for which such other person, Firm, Corporation or Company is rated upon such assessment list, in respect of such district.

29. The Clerk of the Peace shall certify such list, and the Sessions shall make such allowance to the Clerk for his trouble as shall seem just, and at a rate not less than twenty five cents for every list not exceeding twenty five names, and fifty cents for every other list.

30. The assessment shall be made by the trustees in the