

in such District, and of all Corporations, Firms as aforesaid, and persons not being residents liable as aforesaid to be rated in respect of real property, in the District, together with the nature of such property; which statement of names and property, and copy of boundaries, it shall be the duty of the Trustees forthwith to give.

26. The Trustees may also at the same time furnish the Assessors with a list of the names of all other persons liable to be rated for School purposes in such District, and a statement of their rateable property.

27. It shall be the duty of the Assessors of Rates in making up their general assessment list for any County, County School, or Parish rate, to specify clearly therein, or in a separate paper or papers filed with such list, the School District or School Districts in which the real estate of each non-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 twenty four, 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.

28. When a Parish contains an incorporated Town, the limits of which are not co-extensive with those of the Parish, such Parish outside of the incorporated Town and the incorporated Town shall be deemed to be separate Parishes for the purposes of District assessment under this Chapter; and real estate situate in that portion of the Parish outside the limits of the incorporated Town, and belonging to a resident of the Town, shall be liable to a District School assessment in the several Districts of the Parish in which it is situate, in the same manner as if it belonged to a non-resident of the Parish, and shall not be liable to be rated for School purposes in the said incorporated Town; and the like *mutatis mutandis* shall be the case with respect to real estate situate within the limits of the incorporated Town, and owned by a person residing within the Parish outside the Town; and for the purposes of carrying out the provisions hereof, it shall be the duty of the Assessors of Rates, in making up the Assessment List, to proceed with reference to property, so as above named, in the manner provided by the last preceding Section in the case of real estate owned by non-residents of the Parish.

29. 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 the purposes of District assessment.

30. A failure or neglect of the Assessors to obey the requirements of the Clerk of the Peace under this Chapter, or to make the request upon the several Trustees, as in Section twenty five, 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 fifty one, of 'Rates and Taxes.'

31. 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-fourth (*or, as the case may be,*) in value of his or their entire real estate in such Parish; and the real estate in such District shall be rated accordingly.

32. 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 in-

habitant 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.

33. 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.

34. 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 nine, with respect 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 the property were situate in the Parish in which he resides.

35. Persons unable to pay, or the parents of deaf and of dumb children, or persons resident more than two miles from the School house in the District where they reside, or on islands too sparsely populated to maintain a School, and too distant from the main land to permit children to attend School thereon, may be by the Trustees exempted either in whole or in part from the District rate, and the Trustees shall return to the annual School meeting a list of such exemptions.

36. The Inspector may in writing require the Trustees of any District to exempt from District rates, in whole or in part, any person residing more than two miles from the School house, and who may have children between five, and twenty years of age, or who may have as an inmate of his household any child between such years who actually attends a School, and who is not an inmate of his household temporarily with a view to such attendance, and the Trustees shall in either of such cases exempt such person accordingly.

37. School rates may be collected at any time after they shall have been imposed.

38. Any irregularity or defect in substance or form in the Parish assessment list, shall not affect the validity of any District assessment founded thereon.

39. If any errors in the preparation of the list submitted to the Clerk of the Peace, or in the assessment made thereon, be made, the Trustees may at any time before a subsequent rating correct such error.

40. Every District assessment made or to be made shall be legal, if the aggregate amount thereof shall not exceed the amount ordered to be assessed more than ten per cent.