

**§1233. Failure to make return; penalty**

Should any owner or person having in his charge or control personal property taxable by said State Tax Assessor, as provided in section 1231, neglect or refuse to comply with the requirements of this subchapter, the State Tax Assessor may secure the necessary information by such methods as he deems advisable, and the necessary expense incurred in securing such information shall be added to the tax assessed against the property of such owner or person and paid to the State Tax Assessor with the tax.

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