

Return of
valuation.

their duties, and shall advise them in what manner to make their assessment, and in what form to return their certificates thereof; and the said commissioners shall appoint a day, not exceeding ninety days thereafter, for the said assessors to appear and bring in writing their valuation of the property of said county, in pursuance of this act, of which notice shall be given by advertisement inserted in some newspaper published in said county, at least once a week, for four successive weeks, prior to said return day.

Oath of
assessors.

SEC. 3. *And be it enacted*, That each assessor, before he shall proceed to the execution of his duty under this act, shall severally take an oath, that he will diligently, faithfully, and truly, execute and discharge the duties of an assessor, and will faithfully and impartially value all property which he shall be appointed to value, according to the best of his skill and judgment, at its full cash value, as if the same were clear of all incumbrances; and that he will perform and fulfil all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment; which said oath shall be administered by any one of the commissioners and a memorandum of the same recorded among their proceedings.

Penalty for
neglect of
duty.

SEC. 4. *And be it enacted*, That if any person appointed an assessor in virtue of this act, and who shall accept of the said appointment shall neglect to make the required returns agreeably to this act, and the instructions given him in conformity thereto, he shall for every such neglect, if wilful, forfeit and pay the sum of one hundred dollars for the use of the said county, to be collected by suit in the name of the levy court of said county, against such delinquent assessor.

Two at
least to
agree on
valuation.

SEC. 5. *And be it enacted*, That the said assessors, or some two of them shall act together throughout the county, and no property shall be returned as assessed, at any particular value, unless at least two of the said assessors shall concur in the value thereof.

Persons not
assessed at
\$40 exempt
from tax.

SEC. 6. *And be it enacted*, That no person whose property shall not be assessed to the amount of forty dollars, shall be liable for, or chargeable with any tax assessment, or charge to be imposed in virtue of this act.

Compensa-
tion.

SEC. 7. *And be it enacted*, That the several assessors appointed by virtue of this act, shall receive such compensation for their services, as the commissioners of the tax shall think reasonable and proper, according to the duty which they shall actually perform; *Provided*, that the said compensation shall not exceed two hundred and fifty dollars to any one assessor, which said compensation shall be levied and collected as other county charges.

Valuation of
the property
of assessors.

SEC. 8. *And be it enacted*, That any two of the commissioners of the tax of the said county may, and some two of them