

Duty of assessors.

them; and upon their appearance, said commissioners shall read such parts of this act, and the act of eighteen hundred and twelve, chapter one hundred and ninety-one, and of the act of eighteen hundred and twenty-nine, chapter one hundred and six, to said assessors, as relate to their duties, and shall advise them in what manner to make their assessment and valuation, and in what form to return their certificates thereof; and the said commissioners shall appoint a day not exceeding sixty days thereafter, for said assessors to return in writing their assessment and valuation of the property in said county, in pursuance of this act, of which notice shall be given in some newspaper published in said county, or if no newspaper be published in said county, by advertisement set up at public places in said county, for three weeks prior to said return day.

Assessors to qualify.

SEC. 3. *And be it enacted,* That each assessor, before he proceed to the execution of the trust under this act, shall take an oath that he will diligently and faithfully execute the duties of an assessor, and will 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 incumbrance; and that he will perform and fulfil all the requisitions of this act, as far as the same shall appertain to the duties of his appointment, which said oath shall be administered by any one of said commissioners, and an entry thereof made in their book of proceedings.

Penalty on assessors for neglect of duty.

SEC. 4. *And be it enacted,* That any person who shall accept of the appointment of assessor by virtue of this act, and 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^d pay the sum of one hundred dollars for the use of said county, to be collected by suit in the name of the commissioners for Somerset county, against such assessor.

One assessor to be appointed from each district.

SEC. 5. *And be it enacted,* That said commissioners shall appoint one of said assessors from the upper, one from the middle, and one from the lower district of said county, as they are commonly called and designated, and the assessor to be appointed from the upper district, shall value the real and personal property therein; the assessor to be appointed from the middle district shall value the real and personal property therein, and the assessor to be appointed from the lower district shall value the real and personal property therein.

Compensation to assessors.

SEC. 6. *And be it enacted,* That the several assessors appointed by virtue of this act, shall receive such compensation for his services as said commissioners shall think reasonable and proper, according to the duty which they shall perform;

Proviso.

Provided, that said compensation shall not exceed two hun-