

dred and fifty dollars to any one assessor, which said compensation shall be levied and collected as other county charges.

SEC. 7. *And be it enacted,* That any one of the commissioners aforesaid may, and some one of them shall, assess the real and personal property of said assessors, at the full cash value of said property, and shall make return of such valuation to said commissioners, within the time required for the assessors to make their returns.

Commissioners to assess property of assessors.

SEC. 8. *And be it enacted,* That all appeals from the valuation and returns made by said commissioners and assessors, shall be made to the commissioners for Somerset county, within thirty days from the day said returns are required to be made, and the said commissioners shall hear all appeals which may be made within said time, and shall do in such cases what may appear to them, or a majority of them, to be just and right; *Provided,* if any party shall consider himself aggrieved by the assessment herein imposed for the first year, he shall have the right of appeal for the second year preceding the levy.

Appeal from valuation may be made to commissioners.

Proviso.

SEC. 9. *And be it enacted,* That said assessors shall make out separate and distinct returns and certificates for each election district within the bounds and limits assigned to them respectively by the fifth section of this act, and that the commissioners who shall assess the property of said assessors, shall also make out similar returns and certificates for each of said districts in which they may assess any property by virtue of this act, which returns and certificates shall be recorded separately in a well bound book, provided for that purpose for each election district.

Assessors to make separate returns for each election district.

SEC. 10. *And be it enacted,* That every person or persons owning any slave or slaves, or having the care or management of such slave or slaves, shall deliver to the said assessors, when required, an account of all and every slave or slaves owned by him, her or them, or under his, her or their care and management, with the name, age and sex of each slave, and such account shall be signed by the person making the same, and the assessor shall view such slave or slaves, and make diligent inquiry into his or her age and state of health, if necessary, and return the account of the owner, or the person having the care and management of such slave or slaves, with the sex and age of such slaves, and state of health, if necessary, of such slave or slaves, according to his opinion, to said commissioners, within the time prescribed by said commissioners; and if any owner or owners, or person or persons, having the care and management of any slave or slaves, shall omit to give in and report to the assessor who may so require, any slave or slaves, or wilfully lessen or increase the age of such slave or slaves, or make false statements in regard to the health

Owners of slaves to deliver an account of them to the assessors.

Penalty on owner for giving in false statement.