

Fees. cent. on the gross amount of sales with his expenses as aforesaid, but if the amount due be paid without sale, he shall receive four per cent. on the amount collected and his expenses as aforesaid, to be paid by the party paying, who shall be entitled to an itemized bill; and if the treasurer, or any clerk, agent or deputy of such treasurer, shall ask, demand or receive any greater costs or fees than are allowed by the provisions of this section, or shall receive any pay or commission for or on account of any advertising, printing or surveying or any contract therefor, or for anything which may be done under the provisions of any of the sections of this sub-title of this article, or shall for himself, or any other person, discount or buy, or receive for less than its face or real value, any claim against said county, or certificate of indebtedness issued thereby, the person so offending shall be deemed guilty of a misdemeanor, and upon indictment and conviction, shall pay a fine of not less than one hundred, nor more than five hundred dollars, for each and every such offense, one-half to go to the informer and the other half to the school fund of said county.

To assess. 56. It shall be the duty of the treasurer in his annual visits to the different districts of the said county, for the purpose of receiving and collecting the State and county taxes, as provided in section forty-four, and at all other times to inform himself by all lawful means of all property, stock or investments in said county liable to taxation, and not included in the last revised list of assessments, and of all buildings and improvements, and of all property created or acquired since said revised assessment, and shall value the same at the full cash value thereof, and shall make return thereof to the county commissioners, and for the purposes of this section the said treasurer shall be clothed with the powers of general assessor, and shall receive the fees heretofore allowed by law or usage to collectors of taxes for assessing new property in said county, and his valuation thereof shall be subject to revision and correction by said commissioners; but nothing in this section contained shall be construed to interfere with or affect the rights, powers and duties of the county commissioners, under and by virtue of the general law of the State in relation to such new or other assessments of property.

Where owners are unknown. 56 A. In all cases in which any land or real estate may be discovered in said county, the name or names of the owner or owners of which cannot be ascertained by the reasonable diligence of the person or persons, officer or officers whose duty it is made by law to assess the same, and the said real estate is, or shall be otherwise susceptible of identification and legal description, the same shall be assessed by such description by such person or persons, officer or officers authorized by law to make assessments, and the same may be sold by such description, as the property of persons unknown to the officer or officers, and