

Assessment
of new
property.

in the last revised lists 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, with the post office address of the person assessed, which said returns shall be made by the treasurer, certified by his affidavit as to the truth and fairness thereof, and after personal investigation of the matter by him; or upon the sworn statement of the person assessed, and after reasonable notice to the person to be assessed, if a resident of the county, of the intention to assess said property; and for the purpose of this section, the treasurer shall be clothed with the power of general assessor, and shall receive the fees heretofore allowed by law or usage for collection of taxes, for assessing new property in said county, and his valuation shall be subject to revision and correction by said commissioners. It shall be the duty of the several constables appointed for said county by all means to inform themselves of all property, stock or investments, and of all buildings and improvements, and all property created or acquired in their respective districts which is not included in the lists of assessments, and shall make return of the same to the treasurer, who shall assess the same and return to the County Commissioners as hereinbefore provided; and on the valuation of all said property, so returned by the said constable, they shall be allowed one-half the fee provided for the assessment of new property, and the treasurer shall be allowed the other half; provided, however, that in no case shall any fees be allowed to any constable except the one first making the return to the treasurer as aforesaid, nor for the return of any property which the treasurer has already assessed at the time of said constable making the return; the treasurer shall make return in the month of January in each year of all new assessments, except returned during that month; and it shall be the duty of the clerk of the County Commissioners, during the month of February next succeeding the return of new assessments, to notify the person or corporation newly assessed, if his or its post office be known to him of such new or additional assessments, the notice of intention to assess herein required shall be served by a constable of the district in which the person resides, who shall receive therefor twenty-five cents, to be paid by the County Commissioners; and in the notice of new assessment made shall be contained a statement of the items of property and the valuation thereof, and shall be sent by registered letter by the clerk of the County Commissioners to the person assessed, if