

three 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 as are allowed by the provisions of this section, or shall receive any pay or commission for or on account of 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 and 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 offence; one-half to go to the informer and the other half to go to the school fund of said county.

Assessment
of new
property.

Duty of
constables.

SEC. 233. It shall be the duty of the treasurer at all 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 lists of assessments, and of all buildings and improvements, and of all property created or acquired since said revised assessments, 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; and for the purpose of this section, the said treasurer shall be clothed with the power of general assessor, and shall receive the fees heretofore allowed by law or usage to 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 lawful means to inform themselves of all property, stock or investments, and of all building 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 make return to the County Commissioners as hereinbefore provided; and on the valuation of all such property so returned by said constables, they shall be allowed one-half of the fees 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 return to the treasurer as aforesaid, nor for the