

county subject to taxation and not included in the last revised list of assessments, and of all buildings and improvements, and all property created or acquired since said revised assessments, and he shall value the same at full cash value thereof and shall make returns thereof to the County Commissioners, and for the purpose of this section the said Treasurer shall be clothed with the power of general assessor, and his valuation of any property shall be subject to revision and correction by said County Commissioners; and nothing in this section shall be construed to interfere with or affect the right, powers and duties of the County Commissioners under and by virtue of the General Laws of the State in relation to such new and other assessments of property.

SEC. 236. *And be it enacted*, That whenever land shall be sold by the Treasurer, the owner thereof may redeem the same by paying into the Circuit Court for Somerset County, to be paid to the purchaser of said land, within the period of twelve months from the date of such sale, the amount of the purchase money, with the interest thereon at the rate of fifteen per cent. per annum from the date of such sale, and the cost of the Treasurer's deed to the purchaser, if any such deed has been executed, and upon paying the expenses of securing the title to himself.

SEC. 237. *And be it enacted*, That the Treasurer shall issue whenever requested and upon the payment to him of a fee of fifty cents, a certified statement, over his signature, of all taxes assessed since the first day of January, 1908, that may be due and unpaid at the time of making said certificate and are a lien upon any certain real estate located in Somerset County and on any tax sale affecting said piece of property since that date. The said certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of said certificate of any tax or assessment omitted therefrom and which may be a lien upon the real estate mentioned therein, but said certificate shall not affect the liability therefor of the person who owned the real estate at the time such tax was levied, or at any time after such levy and before the issue of said certificate, and said Treasurer shall be responsible to said county for any loss of taxes that may arise from error in said certificate.

SEC. 238. *And be it enacted*, That the Treasurer shall receive as compensation for his services as Treasurer and as clerk to the County Commissioners an annual salary of \$1,800 payable by Somerset County.

SEC. 239. *And be it enacted*, That the Treasurer shall appoint a deputy, who shall perform such duties as the said