

CHAP. 106.

and shall be chargeable according to such valuation with the public assessment for said county, except such description of property as is excepted out of the public valuation by the first section of the act of Assembly, passed at November session, eighteen hundred and twelve, chapter one hundred and ninety-one, and by the sixth section of this act.

Exceptions.

Commissioners to appoint assessors.

Sec. 2. *And be it enacted* That the commissioners of the tax for Somerset county, shall meet at the Town of Princess Anne, as soon after the passage of this act and notice thereof, as may be convenient, and when so met, shall appoint three sensible and active inhabitants of said county, to be assessors of the real and personal property in said county, and shall cause such appointment to be noted in a book kept for that purpose, or in their book of proceedings, and shall immediately after such appointments, appoint a place and day not exceeding ten days thereafter, of which five days notice shall be given by the said commissioners or their clerk, for the said assessors to be and appear before them, and upon their appearance, the commissioners shall openly read such parts of this act and the act of eighteen hundred and twelve, chapter ninety-one, as relate to their duties, and shall advise them in what manner to make their assessment, and in what form to return their certificates thereof; and the said commissioners shall appoint a day, not exceeding ninety days thereafter, for the said assessors to appear and bring in writing their valuation of the property of said county, in pursuance of this act, of which notice shall be given by advertisement inserted in some newspaper published in said county, at least once a week, for four successive weeks, prior to said return day.

Notify and instruct them.

Return of valuation.

Oath of assessors.

Sec. 3. *And be it enacted*, That each assessor, before he shall proceed to the execution of his duty under this act, shall severally take an oath, that he will diligently, faithfully, and truly, execute and discharge the duties of an assessor, and will faithfully and impartially value all property which he shall be appointed to value, according to the best of his skill and judgment, at its full cash value, as if the same were clear of all incumbrances; and that he will perform and fulfil all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment; which said oath shall be administered by any one of the commissioners, and a memorandum of the same recorded among their proceedings.

Penalty for neglect of duty.

Sec. 4. *And be it enacted*, That if any person appointed an assessor in virtue of this act, and who shall accept of the said appointment shall neglect to make the required returns agreeably to this act, and the instructions given him in conformity thereto, he shall for every such neglect, if wilful, forfeit and pay the sum of one hundred dollars for the use of the said county, to be collected by suit in the name of the levy court of said county, against such delinquent assessor.