

Sec. 5. *And be it enacted*, That the said assessors, or some two of them shall act together throughout the county, and no property shall be returned as assessed, at any particular value, unless at least two of the said assessors shall concur in the value thereof.

Two at least to agree on valuation.

Sec. 6. *And be it enacted*, That no person whose property shall not be assessed to the amount of forty dollars, shall be liable for, or chargeable with any tax assessment, or charge to be imposed in virtue of this act.

Persons not assessed at \$40 exempt from tax.

Sec. 7. *And be it enacted*. That the several assessors appointed by virtue of this act, shall receive such compensation for their services, as the commissioners of the tax shall think reasonable and proper, according to the duty which they shall actually perform: *Provided*. That the said compensation shall not exceed two hundred and fifty dollars to any one assessor, which said compensation shall be levied and collected as other county charges.

Compensation

Sec. 8. *And be it enacted*, That any two of the commissioners of the tax of the said county may, and some two of them shall assess and value the real and personal property of the said assessors, at the full cash value of said property, and shall make a return of such valuation to the commissioners of the tax of said county, within the time required for the assessors to make their returns.

Valuation of the property of assessors.

Sec. 9. *And be it enacted*, That all appeals from the valuation as made and returned by the said commissioners and assessors, shall be made to the commissioners of the tax of Somerset county, within thirty days from the day said return are required to be made, and the commissioners of the tax shall hear all appeals which may be made within said time, and shall do in such cases, what may appear to them or a majority of them, to be just and right.

Appeals provided for.

Sec. 10. *And be it enacted*, That the said assessors shall make out separate and distinct returns and certificates, for each election district of said county, and that the two commissioners who shall assess and value the said assessors property, shall also make out similar returns and certificates, for each of the said districts, in which they may assess any property by virtue of this act, which returns and certificates shall be recorded separately in a well bound book provided for that purpose, for each election district.

Separate returns.

Sec. 11. *And be it enacted*, That every person owning any slave or slaves, or having the care and management of such slave or slaves, shall deliver to the said assessors when required, an account of all slaves owned by him or her, or under his or her care and management, with the name, sex and age of each, and such account shall be signed and sealed by the person making the same, and the assessors shall view each slave, make diligent inquiry into his or her age if necessary, and the state of his or her general health, and return the ac-

Return of slaves valuation thereof.