

shall take an oath that he will diligently and faithfully execute the duties of an assessor, and will 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 incumbrance; and that he will perform and fulfil all the requisitions of this act, as far as the same shall appertain to the duties of his appointment; which said oath shall be administered by any one of said commissioners, and an entry thereof made in their book of proceedings.

SEC. 4. *And be it enacted*, That any person who shall accept of the appointment of assessor, by virtue of this act, and 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 said county, to be collected by suit, in the name of the commissioners for Somerset county against such assessor.

Penalty for wilful neglect, &c

How collected

SEC. 5. *And be it enacted*, That the commissioners shall appoint one of said assessors from the upper, one from the middle, and one from the lower district of said county, as they are commonly called and designated; and the assessor to be appointed from the upper district, shall value the real and personal property therein; the assessor to be appointed from the middle district, shall value the real and personal property therein; and the assessor to be appointed from the lower district, shall value the real and personal property therein.

Assessors to be appointed from three districts

SEC. 6. *And be it enacted*, That the several assessors appointed by virtue of this act, shall receive such compensation for his services as said commissioners shall think reasonable and proper, according to the duty which they shall perform; *provided*, that 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

Proviso.

SEC. 7. *And be it enacted*, That any one of the commissioners aforesaid may, and some one of them shall, assess the real and personal property of said assessors, at the full cash value of said property, and shall make return of such valuation to said commissioners within the time required for the assessors to make their returns.

Any one commissioner may assess, &c.

SEC. 8. *And be it enacted*, That all appeals from the valuation and returns made by said commissioners and assessors, shall be made to the commissioners for Somerset county, within thirty days from the day said returns are

All appeals to be made to commissioners