

session liable to assessment, the person or persons to whom the same belongs, and the election district in which the same may be; and if any person or persons shall refuse, or after reasonable notice, shall neglect to render such account, he, she or they shall forfeit and pay, for the use of said county, the sum of fifty dollars, to be collected by suit as other small sums are collected, in the name of the commissioners for Somerset county, against such person so refusing and neglecting; and the assessor in such case shall from the best information he can obtain, value such property, and shall certify to the commissioners aforesaid the property so valued, and also the said refusal or neglect, and the said commissioners shall double the assessment of such person or persons; and if any person or persons shall give in a partial account of his, her or their real and personal property, or of the real and personal property in his, her or their possession, or under his, her or their management and care, with an intent to avoid the payment of the assessment or a tax on such property, such person or persons shall pay a double tax or assessment on the real value of such property.

CHAP. 51.

In case of refusal

Assessors to value, &c.

In case partial ac't. be given

SEC. 12. *And be it enacted*, That each assessor who shall be appointed in virtue of this act, shall inform himself by all lawful ways and means, of all real and personal property in their respective districts, and shall value the same according to the provisions of this act, and to the full cash value thereof.

Assessor to inform himself of property in his district

SEC. 13. *And be it enacted*, That in case any of the said assessors shall die or be rendered incapable of acting before the assessment is completed, the commissioners aforesaid may appoint another to fill the vacancy.

Vacancies

SEC. 14. *And be it enacted*, That every part of the act of Assembly, passed at November session, eighteen hundred and twelve, chapter one hundred and ninety-one, not inconsistent with the provisions of this act, is hereby declared to be in full force, and to have the same effect as if the same were incorporated into this act.

In full force

SEC. 15. *And be it enacted*, That the commissioners of Somerset county, be and they are hereby authorised and required to make such compensation to their clerk for the additional duties required by this act, as they or a majority of them may think right and proper, to be collected and paid as other county charges; *provided*, such additional compensation shall not exceed twenty-five dollars.

Compensation to clerk

Proviso