

office diligently and faithfully, according to the directions of the act to raise the supplies for the year seventeen hundred and eighty-two, without favour, affection, or partiality; and that I will do equal right and justice, according to the best of my knowledge, in every case in which I shall act as commissioner. So help me God.

CHAP.
IV.

VIII. And be it enacted, That every commissioner, who shall take upon himself the execution of this act, shall, during the time he shall act as commissioner, be exempt from all military duty.

Commissioners exempt from military duty.

IX. And be it enacted, That if any person appointed commissioner of the tax shall refuse to serve, not having a reasonable excuse in the judgment of the county court of his county, he shall for such refusal forfeit the sum of two hundred pounds current money.

Penalty on their refusing to serve, &c.

X. And be it enacted, That if any two of the persons appointed commissioners for any of the counties aforesaid shall die, refuse, or be rendered incapable to act, a majority of the remaining commissioners may appoint some other in the place of the person who shall die, refuse, or be incapable to act; and if any three or more of the said commissioners shall die, refuse, or be incapable to act, the governor, with the advice of the council, may appoint some person or persons in his or their place, so as to make up the number of three commissioners, and they shall fill up the remaining vacancies in manner aforesaid.

How vacancies are to be filled.

XI. And be it enacted, That the commissioners of the tax shall meet at the place where the county courts are usually held in their respective counties, on the first Monday in February, seventeen hundred and eighty-two, or as soon thereafter as they may have notice of this act, and as often after as shall be necessary; and the said commissioners, at their said meeting, shall appoint a clerk, and also (by warrant under their hands) one discreet and skilful inhabitant of each hundred of their counties (having in the county property above the value of two hundred pounds current money) to be assessor in the same hundred; and the said commissioners shall enter in a book to be kept for that purpose, the name of the person appointed assessor in each hundred; and shall immediately after such choice appoint a place and day, not exceeding ten days thereafter (of which five days notice shall be given by some one of the said commissioners to each assessor) for the said assessors to appear before them, and at their appearance the said commissioners shall openly read, or cause to be read, such parts of this act as relate to the duty of assessors, and shall advise and direct them in what manner to make their assessment, and in what form to return their certificates thereof, and how to perform the several duties required of them by this act, according to the true meaning thereof; and the said commissioners shall also appoint a place and day, between the first and twentieth day of March next, for the said assessors to appear, and bring in writing their several valuations of property in their respective hundreds.

Duty of commissioners.

XII. And be it enacted, That if any person appointed an assessor in virtue of this act, shall make default, and not appear at the time appointed, or on his appearance shall refuse to serve, not having in the judgment of the commissioners a reasonable excuse, or shall neglect to return

Penalty an assessor making default, &c.