

qualifying as aforesaid, forfeit the sum of one hundred pounds current money.

CHAP.  
XXI.

VII. And be it enacted, That if any one or two of the commissioners aforesaid shall die, refuse, neglect, 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, neglect, or be incapable to act; and if any three or more of the said commissioners shall die, refuse, neglect, 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.

VIII. 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 second Monday in April seventeen hundred and eighty-six, 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 divide their several counties into districts of not less than three, nor more than ten districts in any one county, and not less than two large, or three small hundreds in any one district, according to the population and extent of the county, and shall appoint in each district one sensible and active person, an inhabitant of their county, and having property therein to the value of five hundred pounds current money, to be assessor of the personal property in each district; and the said commissioners shall enter in a book, to be kept for that purpose, the name of the person appointed assessor in each district, 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 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 their duty, and shall advise them in what manner to make their assessments, 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 tenth day of June next, for the said assessors to appear, and bring in writing their several valuations of personal property in their respective districts.

Duty of commissioners.

IX. 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 to the commissioners certificates of his valuation of the personal property in his district, agreeably to this act and the instructions given to him, he shall, for every such default, refusal or neglect, forfeit not exceeding fifty pounds current money; and if any person appointed an assessor shall not appear at the time appointed, or shall appear and refuse to serve, the said commissioners shall appoint, by warrant under their hands, some other person, qualified as aforesaid, as an assessor, in the room of the person so making default or refusing to serve; and if such person shall also make default, or refuse to act, they may proceed to a new appointment, in like manner, and as often as necessary, until the vacancy be supplied; and if any assessor shall die, or be rendered incapable to act, before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person qualified as aforesaid, to be assessor in the room of the assessor so dying, or rendered incapable to act, and the said commissioners shall immediately thereafter send such warrant to the person so nominated assessor.

Penalty on assessors or default, &c.