

In case any non-resident, whose name has been entered on the resident roll, does not perform his statute labor or pay commutation for the same, the overseer of the highways in whose division he is placed, shall return him as a defaulter to the clerk of the municipality, before the fifteenth day of August, and the clerk shall in that case, enter the commutation for statute labor against his name in the collector's roll, and in all cases both of residents and non-residents the statute labor shall be rated and charged against every separate lot or parcel according to its assessed value, but every resident shall have the right to perform his whole statute labor in the statute labor division in which his residence is situate, unless otherwise ordered by the municipal council.

### VIII. Duties as to completion and return of Roll.

The assessors shall make and complete their rolls in every year between the first day of February and such day as the municipal council may appoint, not later than the fifteenth day of April in townships and incorporated villages, and not later than the first day of May in cities and towns, and shall attach thereto a certificate signed by them respectively, and verified upon oath or affirmation in the form following: "I do certify that I have set down in the above assessment roll all the real property liable to taxation situate in the municipality or ward of (*as the case may be*) and the true actual value thereof in each case, according to the best of my information and judgment; and also that the said assessment roll contains a true statement of the aggregate amount of the personal property, or of the taxable income, of every party named in the said roll; and that I have estimated and set down the same according to the best of my information and belief; and I further certify that I have entered therein the names of all the resident householders, tenants, and freeholders, and of all other freeholders who have required their names to be entered thereon, with the true amount of property occupied or owned by each, and that I have not entered the name of any person whom I do not truly believe to be a householder, tenant or freeholder, or the *bona fide* occupier or owner of the property set down opposite his name, for his own use and benefit, and that the date of delivery or transmitting the notice required by section forty-eight of the assessment Act is in every case true and correctly stated in said roll.

Every assessor shall deliver to the clerk of the municipality the assessment roll, completed and added up, with the certificates and affidavits attached; and the clerk shall thereupon file the same in his office, and the same shall, at all convenient office hours, be open to the inspection of all the householders, tenants and freeholders resident owning or in possession of property in the municipality.