complete his assessment roll for the township, village or ward, and to return the same to the clerk of such township or village, or of the city or town in which such ward is situated, or to the proper officer or place of deposit of such roll, on or before the first day of September of the year for which he is assessor, every such assessor so ffending shall forfeit for every such offence the sum of two hundred dollars, one moiety thereof to the use of the municipality, and the other moiety, with costs, to such person as may sue for the same in any Court of competent jurisdiction by action of debt or information; but nothing herein contained shall be construed to relieve any assessor from the obligation of returning his assessment roll, at the period required by the Act, and from the penalties incurred by him by not returning the same accordingly.