

of his duties, as prescribed by law or by said court as such clerk, assessor or employe, or shall corruptly do or permit to be done or omit to do any act in discharge of his said duties, he shall be liable to immediate dismissal by said appeal tax court, and shall be also liable to indictment therefor, and upon conviction shall be fined not exceeding five hundred dollars for each offense, and also to imprisonment in the jail or penitentiary for not more than one year, in the discretion of the court.

1904, art. 81, sec. 200. 1898, ch. 275, sec. 192 A. 1902, chs. 402, 633.
1906, ch. 320.

204. The several boards of county commissioners shall, in addition to the powers now vested in them by law, have the power to value and assess all personal property and to revise all valuations and assessment of real property in their respective counties, and to lower or increase said assessments of real and personal property, and take steps for the discovery of all unassessed property of every kind. Whenever they shall purpose to alter or change any assessment, or make any new assessments, they shall, before said assesment is made, give five days' notice thereof in writing to the owner of the property to be assessed, and if such owner be not found within the limits of their county, then to the person in possession of the property to be assessed, or in whose custody the same may be, or if it be land and no one be in the apparent occupancy thereof, then by a notice posted on said land. Said respective boards of county commissioners shall have full power to appoint such agents, assessors and clerks as may in their discretion be necessary to enable them to carry into effect their powers under this article, but the listing of personal property shall not take place or be made until the year 1908, when the same shall be taken and made under the order and direction of the said respective boards of county commissioners, as well as the additional powers conferred by this article, which are hereby intended to be made and are made full and ample for that purpose, and said listing shall also be made every six years thereafter. All the penalties and requirements prescribed in sections 173 to 203, both inclusive, as the same were enacted, and so numbered by the acts of 1896, chapter 120, 1896, chapter 140, 1896, chapter 142, and 1896, chapter 143, so far as the same are applicable, both as to the owners of property and assessors or clerks appointed by the respective boards of county commissioners, and the said boards themselves, whether sitting to hear appeals or otherwise, shall be in force as fully as if said sections as contained in said acts were herein re-enacted, and apply to all assessments and valuations made by said assessors or county commissioners at any time under this article, and particularly to the listing of personal property in the year 1908, and every six years thereafter, so far as the same may be applicable and practicable. There shall always be an appeal to the board of county commissioners from the