

must be done without compensation. The County Commissioners of the several counties in connection with the reassessment of the property in their respective counties, shall have the power to appoint a clerk or clerks in addition to the regular clerk to the board, who shall receive for each day of actual services such compensation as shall be fixed by the County Commissioners. The Counsel to the County Commissioners in their respective counties shall be counsel to the said Commissioners in regard to the reassessment of property in their respective counties, and shall be entitled to a fair and reasonable compensation for services rendered to said County Commissioners, in addition to the salary as counsel to said County Commissioners; all of which compensation for the County Assessors, County Commissioners acting in regard to the reassessment of property in their respective counties, their clerk or clerks and counsel shall be paid by the counties in which said duties are respectively performed, and the accounts for these services rendered shall be approved by the County Commissioners for such county before the same are paid.

1929, ch. 226, sec. 177.

177. At any time that an assessment of all of the property, or all the property of any class, in any county, or any part thereof is to be made, notice of proposed assessment may be made by publication in one or more newspapers published in the county or in such other reasonable manner as the State Tax Commission may determine.

1929, ch. 226, sec. 178.

178. Every corporation subject to assessment on its property or any part thereof by the State Tax Commission, and any corporation the shares of whose stock are subject to assessment by the State Tax Commission, and any corporation, firm or individual against whom any tax is to be calculated by the State Tax Commission under this Article shall file with the said Commission an annual report in such manner and containing replies to such interrogatories as may be determined upon by said Commission, including a list of its stockholders, with their addresses and the number and/or class of shares held by each, in order that it may perform any duties imposed upon it by this Article, said report to be filed not later than the fifteenth day of March in each and every year as of the first day of January preceding said fifteenth day of March; and said Commission in determining any tax or in entering any assessment against any corporation shall base its action upon the status of such corporation as of said January first. The said Commission shall have power to require any such report to be under oath of such officer or officers as it may determine. In case of the failure of any corporation to make and file such report within the time hereinabove provided, the State Tax Commission may proceed to determine or assess such tax, or take such action, upon such information as it can obtain; provided, however, that no such action by the Commission shall relieve the corporation from any tax which it ought to have paid, or exonerate it or its officers from any penalty or punishment to which it or they