

1896, ch. 120.

188. If any assessor, member of the board of county commissioners, acting as a board of control and review or clerk appointed under this article, shall wilfully neglect to perform the duties of his office, or shall corruptly receive any fee, reward, emolument or advantage whatsoever, to him given or extended, to influence his conduct or the performance of his duty as assessor, member of said boards of county commissioners, acting as boards of control and review, or clerk, he shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be subject to a fine of not less than five hundred dollars, and not more than one thousand dollars, and may also in the discretion of the court, be imprisoned for a period of time not exceeding six months. Any person who shall unlawfully and fraudulently alter any entry required by this article to be made, with the intent to affect the assessment of property hereunder, shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by imprisonment in the county or city jail for not less than six months nor more than one year, or be fined not less than five hundred dollars, nor more than one thousand dollars, or be both fined and imprisoned as aforesaid, in the discretion of the court. Any person or officer of a corporation who shall refuse to answer any question or questions when asked by any assessor, or shall refuse to be sworn or affirmed when required by any assessor, in the discharge of his official duty, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not exceeding five hundred dollars nor less than fifty dollars, in the discretion of the court. Any person or officer of a corporation who shall wilfully refuse to return the schedule required to be made in section 173, or who shall wilfully refuse to make the affidavit to said schedule as required to be made in section 174 shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not exceeding two thousand dollars nor less than two hundred dollars, in the discretion of the court; and the jury, in the trial of said case, shall ascertain from the evidence which may be offered for their consideration the amount, if any, of the property owned by the defendant and not taxed, and the jury shall, in addition to the fines provided in the preceding part of this