

upon conviction shall be fined not exceeding one hundred dollars, to be collected as other fines are collected. If any clerk, assessor or employe appointed by the appeal tax court shall neglect to perform the duties required by him by law or by said court he shall be liable to be discharged by said court, in its discretion, and if any such clerk, assessor or employe shall receive any consideration or payment designed or intended to influence his conduct or act in the performance or omission 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.

1896, ch. 275, sec. 192 A. 1902, chs. 402, 633.

200. 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 assessment 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 1906, when the same shall be taken and made under the orders 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