

If the said Court shall determine that the said property ought not to be valued to said owner, it shall so direct by its order; but if it shall be determined that the said property is subject to valuation and assessment, it shall direct the same to be valued to the owner thereof in the assessment district in which the same ought to be so valued.

192. That either party to the proceedings mentioned in the two preceding sections may appeal from the order of the Court therein to the Court of Appeals, and on such appeal, the Clerk of the Court shall forthwith transmit the original papers, including the order of the Court, to the Court of Appeals, and the said Court shall immediately hear and determine the said case.

193. That it shall be the duty of the State Tax Commissioner to supervise the conduct and proceedings of the assessors, members of the Board of Control and Review and clerks appointed under this Act, to report to the Governor all instances of neglect or dereliction of duty on the part of any of such officers which may be brought to his attention, and to use his best efforts to promote the prompt and effective execution of the provisions of this Act.

194. That if any assessor, member of the Board of Control and Review, or clerk appointed under this Act, shall wilfully neglect to perform the duties of his said 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 under this Act as assessor, member of the Board of Control and Review, or clerk, he shall be deemed to be 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.

195. That the books, blanks and stationery and necessary clerical labor which the State Tax Commissioner may require to be provided for the due execution of this Act, shall be provided by the State Tax Commissioner, and the said books, blanks and schedules shall be so made, prepared and ruled as to show separately the different values of personal property, real