

peals, and the said court shall, if then in session, immediately hear and determine the said case or shall hear and determine the same upon its re-assembling.

187. It shall be the duty of the State Tax Commissioner to supervise strictly the conduct and proceedings of the assessors, members of the several Boards of County Commissioners acting as Boards of Control and Review, and said Boards of Control and Review of Baltimore city, and clerks, and to report to the Governor all instances of neglect or dereliction of duty on the part of any such officers, which may come to his notice or be brought to his attention, and to use his best efforts to promote the prompt and effective execution of the provisions of this act. All returns made by any assessors hereunder, and the entries made in the respective books hereunder required to be entered and recorded, shall be legibly written with ink, and not with pencil.

Supervision
of State tax
commis-
sioner.

188. If any assessor, member of the Board of County Commissioners, acting as a Board of Control and Review or said Boards of Control and Review of Baltimore city, or clerk appointed under this act, shall willfully 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, under this act, as assessor, member of said Boards of County Commissioners, acting as Boards of Control and Review, and said Boards of Control and Review of Baltimore city, 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.

Neglect of
duty, etc.

Penalty.

Any person who shall unlawfully and fraudulently alter any entry required by this act 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, 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

Other
offences and
penalties.