

in which such valuation ought to have been made. And the attorney for the County Commissioners for the proper county shall appear for the said County Commissioners, and said owner or owners shall, respectively, answer the said petition in ten days after he or they shall, respectively, have actual notice thereof. It shall be the duty of the Circuit Court to hear the said case upon petition and answer, and upon such affidavits, if any, as the Court may authorize to be taken by any party to said proceedings, on such notice as the Court may prescribe at its then session, or at the earliest practicable day thereafter, and the said Court shall determine whether the said property ought or ought not to be valued to the said owner. If the said Court shall determine that the said property ought not to be valued to the said owner, it shall so direct by its order; but if it shall determine 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.

SEC. 23. Any one of the parties 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, if then in session, immediately hear and determine the said case, or shall hear and determine the same upon its reassembling.

SEC. 24. *And be it enacted,* 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 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.

SEC. 25. If any assessor, member of the Board of County Commissioners acting as a board of control and review, 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 board of control and review,