

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 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 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 11 of this Act, or who shall wilfully refuse to make the affidavit to said schedule as required to be made in Section 12 of this Act, 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 the section, fine and assess against the defendant, as a part of the penalty for said misdemeanor, double the amount of taxes that said defendant would have been required to pay on said property if the same had been valued and assessed under existing law.

SEC. 26. *And be it enacted*, That the State Tax Commissioner shall have power to purchase, after due notice by advertisement, from the lowest responsible bidder, the books, blanks and stationery, and to employ the clerical labor necessary in his office for the due execution of the provisions of this Act. The said books, blanks and schedules shall be so made, prepared and ruled as to show separately the different descriptions and value of personal property, real property, real property and bonds, stocks and other securities therein set forth; and the costs of such books, blanks and stationery and clerical labor aforesaid shall be paid by the Treasurer of the