

State on the warrant of the Comptroller; and the sum of ten thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of any moneys in the Treasury not otherwise appropriated, for the payment of the same.

SEC. 27. It shall be the duty of the County Commissioners of the several counties of this State, as soon as possible after the assessments and revisions hereinbefore provided for, or by them respectively made, to prepare condensed statements, exhibiting under appropriate heads the amounts of the valuation of property in their respective counties, and to deliver said statements to the Tax Commissioner of this State; and it shall be the duty of the said Tax Commissioner to collate the statement so returned to him under appropriate heads and to make report thereof to the General Assembly at its next session, to the end that the said General Assembly shall be fully informed as to the amount of assessable property in each county of the State. No person shall be eligible to appointment for the position of assessor who at the time of entering upon the performance of the duties prescribed in this Act shall hold or perform the duties of any Federal, State, county or municipal office of profit or trust within this State, except a director of any national bank.

SEC. 28. If any person shall, with a view to evade payment of taxes, fail or refuse to give in to the assessors any bonds, notes, claims or other evidence of debt which are subject to assessment and taxation under this Act, the same shall not be recoverable by action at law or suit in equity before any of the Courts of this State until they have been listed and the tax paid thereon, with an addition of fifty per centum per annum from the time the tax accrued, and the failure to give in said bonds, notes, claims or other evidences of debt shall be taken as prima facie evidence of the intention to so evade payment of taxes.

SEC. 29. *And be it enacted*, That this Act shall not in any manner affect the gross receipts taxes levied on corporations for the year 1910 or any preceding year, or the valuation of property made or existing for the purpose of State, county or municipal taxation in the year 1910, or the collection of taxes levied thereon in said year, or in any preceding year; and that such valuation and assessment for said year 1910 may be increased or diminished, and omitted property be valued and assessed to the owner thereof during such year for such purposes under the provisions of the General Laws of this State in force on the first day of January, 1910; and provided further, however, that nothing in this Act contained shall be held to discharge or release, impair or affect any irrevocable