

urer. It shall also be unlawful for the said County Commissioners to at any time between general reviews of assessments in a district to decrease an assessment therein, without first notifying and consulting with the said Board of Assessment herein created, and if such a reduction should be made without such notice and consultation it shall be void. It is further herein provided that should the County Commissioners reduce any assessment at any time the right of appeal will lie from such action to the State Tax Commission by the Board of Assessment.

87-E. If any member of said Board of Assessment, clerk or employee, shall receive any consideration or payment designated or intended to influence his conduct or act in the performance or omission of his duties as prescribed by law as such member, clerk or employee, or shall corruptly do or permit to be done or omit to do any act in the discharge of his said duties, he shall be liable to instant dismissal and shall also be liable to indictment therefor, and upon conviction shall be fined not exceeding Five Hundred Dollars (\$500.00) for each offense and also to imprisonment in jail or penitentiary for not more than one year, in the discretion of the Court.

87-F. When said Commissioners meet to review assessments as provided herein, each member thereof shall receive for such services the sum of \$6.00 a day, in addition to any other per diem or salary compensation for their office.

The Board of County Commissioners is hereby directed, authorized and empowered to include in each annual levy of taxes following the effective date of this Act, such sums as may be necessary to pay the salary and authorized traveling expenses of the members of said Board of Assessment appointed as aforesaid; the per diem pay to the said Commissioners when reviewing assessments, and all expenses for forms and clerical assistance necessary and proper to carry out the purposes of this Act.

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency law, necessary for the preservation of the public health and safety, and being passed by a yea and nay vote, supported by three-fifths of all the members of each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 31, 1943.