roll, or who wilfully and improperly omits, or procures or causes the omission of any name from the assessment roll, or assesses, or procures or causes the assessment of any person at too low an amount, with intent in either case to deprive such person of his right to vote, shall, upon conviction thereof before a Court of competent jurisdiction, be liable to a fine not exceeding two hundred dollars and to imprisonment until the fine is paid, or to imprisonment in the Common Gaol of the County or City for a period not exceeding six months, or to both such fine or imprisonment in the discretion of the Court. 41 Vict., Cap. 21, s. 14.]