

190. If an Assessor neglects or omits to perform his duties, the other Assessor, or other Assessors (if there be more than one for the same locality), or one of such Assessors, shall, until a new appointment, perform the duties, and shall certify upon his or their assessment roll the name of the delinquent Assessor, and also, if he or they know it, the cause of the delinquency; and any Council may, after an Assessor neglects or omits to perform his duties, appoint some other person to discharge such duties; and the Assessor so appointed shall have all the powers and be entitled to all the emoluments which appertain to the office.

191. If any Clerk, Treasurer, Assessor or Collector, acting under this Act, makes any unjust or fraudulent assessment or collection, or copy of any Assessor's roll or Collector's roll, or wilfully and fraudulently inserts therein the name of any person who should not be entered, or fraudulently omits the name of any person who should be entered, or wilfully omits any duty required of him by this Act, he 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, in the Common Gaol of the County or City, for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court.

192. Proof, to the satisfaction of the jury, that any real property was assessed by the Assessor at an actual value greater or less than its true actual value by thirty per centum thereof, shall be *prima facie* evidence that the assessment was unjust or fraudulent.

193. An Assessor convicted of having made any unjust or fraudulent assessment shall be sentenced to the greatest punishment, both by fine and imprisonment, allowed by this Act.

194. With reference to "*The Jurors' Act*," if any Assessor of any Township, Village or Ward, except in the cases provided for by ss. 44 and 46 of this Act, neglects or omits to make out and complete his assessment roll for the Township, Village or Ward, and to return the same to the Clerk of such Township or Village, or of the City or Town in which such Ward is situated, or to the proper officer or place of deposit of such roll, on or before the first day of September of the year for which he is Assessor, every such Assessor so offending shall forfeit for every such offence the sum of two hundred dollars, one moiety thereof to the use of the Municipality, and the other moiety, with costs, to such person as may sue for the same in any Court of competent jurisdiction by action of debt or information; but nothing herein contained shall be construed to relieve any Assessor from the obligation of returning his assessment roll at the period required elsewhere by this Act, and from the penalties incurred by him by not returning the same accordingly.

[Any person who wilfully and improperly inserts, or procures or causes the insertion of any name in the assessment roll, or assesses, or procures or causes the assessment of any person at too high an amount, with intent in either or any such case to give to any person not entitled thereto an apparent right to vote at any election; or who wilfully inserts, or procures or causes the insertion of any fictitious name in the assessment