

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.

178. If any Clerk, Assessor or Collector, acting under this Act, makes any unjust or fraudulent assessment or collection, or copy of any Assessor's 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 be guilty of a misdemeanor, and upon conviction thereof, before a Court of competent jurisdiction, shall be liable to a fine not exceeding two hundred dollars, and to imprisonment until the fine be 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 and imprisonment, in the discretion of the Court.

Punishment of Clerks, Assessors, &c., making fraudulent assessments, &c.

179. 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.

What shall be evidence of fraudulent assessment.

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

Assessor liable to the greatest punishment.

181. With reference to the Upper Canada Jurors' Act, if an Assessor of any Township, Village or Ward 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.

Penalty for not making and completing Assessment Rolls, by the proper time.

Not to impair any other liability.