

address of each person whose assessment as shown by said return has been increased and the owners of all real and personal property not heretofore assessed to them, a written notice warning such persons of the intention of the Board of County Commissioners, upon a day named in said notice, which date shall be not less than ten days after the mailing of said notice, to assess to such persons the property appearing on said return to belong to such persons at the valuation set by said Board of Assessment on the return, unless cause to the contrary be shown on or before the expiration of ten days from the mailing of said notice; and in the event that no good and sufficient cause to the contrary be shown within such period, the Board of County Commissioners shall proceed to assess such property to the persons appearing on said return to be the owners thereof at a valuation placed thereon by the Board of County Commissioners and the Board of Assessment. The Board of County Commissioners following the procedure above set forth shall cause all of the property mentioned on said return to be included among the assessment or tax rolls of the County, at the new valuation fixed by it, or if no change be made, at the same valuation as then appearing on said rolls, for the purpose of the next annual tax levy following such reassessment.

At all times when the Board of County Commissioners are reviewing assessments, as provided for in this Act, at least one member of the regular Board of Assessment shall sit with them.

It shall be unlawful for the County Commissioners to decrease the amount of an assessment (except to correct an error) for the following or present fiscal year after the taxable basis has been made up and delivered to the Treasurer.

If any member of said Board of Assessors, 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 no more than one year, in the discretion of the court.

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 and all expenses for forms and clerical