ticular attention to any points in the administration of the laws which have seemed to be overlooked or neglected. They shall advise the assessors of the practical working of the laws and explain any points which seem to be intricate and upon which assessors may differ.

Advisory and explanatory duties.

To receive and investigate complaints.

Correction of irregularities.

(3) To receive complaints as to property liable to taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, and to investigate the same, and to take such proceedings and to make such orders as will correct the irregularity complained of, if found to exist.

Visits to counties.

Purpose of visits.

(4) To see that each county in the State be visited by at least one member of the board as often as is necessary, to the end that all complaints concerning the law of assessment and taxation may be heard; that information concerning its workings may be collected; that all assessing and taxation officers comply with the law and all violations thereof be punished, and that all proper suggestions as to amendments and change may be made.

To require reports from officers.

(5) To require from any registers of deeds, clerks of courts, mayors and clerks of towns, or any other officer in this State, on forms prescribed by said Board of State Tax Commissioners, such annual or other reports as shall enable said board to ascertain the assessed valuations of all property listed for taxation throughout the State under this act, the amount of taxes assessed, collected, and returned delinquent, and such other matters as the board may require, to the end that it may have complete and statistical information as to the practical operation of this act; that every such officer mentioned in this section who shall wilfully neglect or refuse to furnish any report required by the commission for the purposes of this act, or who shall wilfully and unlawfully hinder, delay, or obstruct said commission in the discharge of its duties, shall forfeit and pay one hundred dollars for each offense, to be recovered in an action in the name of the State. A delay of ten days to make and furnish such report shall raise the presumption that the same was wilful.

Penalty for neglect or refusal to furnish reports or hindrance to Commission.

Presumption of willful delay.

To investigate laws and systems of other States and countries.

(6) To make diligent investigation and inquiry concerning the revenue laws and systems of other States and countries, so far as the same is made known by published reports and statistics and can be ascertained by correspondence with officers thereof, and, with the aid of information thus obtained, together with experience and observation of our own laws, to recommend to the Legislature at each regular session thereof such amendments, changes, or modifications of our revenue laws as seem proper and necessary to remedy injustice and irregularities in taxation and to facilitate the assessment and collection of public revenues.

Recommendations to Legislature.

Reports to Legislature.

(7) To further report to the Legislature at each regular session thereof, or at such other times as the Legislature may direct, the whole amount of taxes collected in the State for all purposes, classified as to State, county, township, and municipal purposes,