

## STATE BOARD OF EQUALIZATION.

### CHAPTER 182.

[H. B. No. 25—Kraabel.]

#### STATE BOARD OF EQUALIZATION.

AN ACT to Amend Section 1225 of the Revised Codes of North Dakota, Prescribing How the State Board of Equalization Shall Be Constituted, Its Meetings and Rules for Equalizing.

*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] Section 1225, revised codes, is hereby amended to read as follows:

§ 1225. BOARD, HOW CONSTITUTED. DUTIES.] The governor, state auditor, state treasurer, attorney general and commissioner of agriculture and labor, shall constitute the state board of equalization, a majority of which shall constitute a quorum for the transaction of business. The governor shall be ex-officio president of said board, and the state auditor shall act as secretary. The said board shall meet annually on the first Tuesday in August, at the office of the state auditor, and shall then examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that all taxable property in the state shall be assessed uniformly, and at its true value in money. In the performance of their duties they shall be governed by the following rules:

1. They shall raise the valuation of each class of personal property of every county, which in their opinion is returned below its true and full value, to such price and sum as they believe to be the true and full value thereof.

2. They shall reduce the valuation of each class of personal property enumerated in section 1191 of every county, which in their opinion is returned above its true and full value, to such price and sum as they believe to be the true and full value thereof.

3. They shall add to the aggregate valuation of the property of every county which they believe to be valued below its true and full value in money, such per centum in each case as will bring the same to its true and full value in money.

4. They shall deduct from the aggregate valuation of the property of every county, which they believe to be valued above its true and full value, such per centum in each case as will reduce the same to its true and full value in money.

5. They shall not reduce the aggregate valuation of all the property in the state, as returned by the several county auditors, more than one per centum on the whole valuation thereof.

6. Upon the completion of such equalization and determination of the aggregate valuation of all the property of the state, the said board shall then decide upon the rate of the state tax to be levied for the current year, together with any other general or special state taxes required by law to be levied.

§ 2. REPEAL.] All sections or parts of sections of the codes of North Dakota of 1899, and all acts and parts of acts, inconsistent with the provisions of this act are hereby repealed.

Approved Feb. 13, 1903.

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## STATE EXAMINER.

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### CHAPTER 183.

[S. B. No. 176—Little.]

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#### DUTIES OF STATE EXAMINER.

AN ACT to Amend Section 137 of the Revised Codes, Relating to the Duties of State Examiner to Examine Accounts of Public Officers.  
*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] That section 137 of the revised codes be amended so as to read as follows:

§ 137. DUTIES.] The duties of the state examiner are to examine at least once every year the books and accounts of the secretary of state, state auditor, state treasurer, clerk of the supreme court, commissioner of insurance, commissioner of agriculture and labor, county treasurer, county auditor, and other county officers of any county, upon request by the board of county commissioners or the governor.

Approved March 9, 1903.