

aminer appointed for that purpose by the governor of North Dakota, but all other examinations other than that in therapeutics shall be conducted as heretofore provided by this act. If such applicant passes the prescribed examination, the board shall grant him a license to practice medicine, surgery and obstetrics in this state, which license shall be signed by the president and secretary of the board and attested by the seal thereof. The fee for such examination shall be twenty dollars, to be applied by the board toward paying the expenses thereof. The board, in its discretion, may grant license for the same fee without examination to applicants examined and licensed by other state examining boards maintaining standards not lower than those provided for in this article. The board may revoke or refuse a license for dishonorable or immoral conduct, chronic or persistent inebriety or mental aberration, excessive use of narcotics, or for the practice of criminal abortion. In complaints for violating the provisions of this section the accused shall be furnished with a copy of the complaint and be given a hearing before the board in person or by attorney.

§ 280. PENALTY FOR PRACTICING WITHOUT A LICENSE.] Any person practicing medicine, surgery and obstetrics, without a license or otherwise violating the provisions of this article is guilty of a misdemeanor and upon conviction thereof, is punishable by a fine of not less than fifty nor more than one hundred dollars, or by imprisonment in the county jail not exceeding thirty days, or by both. Nothing in this act shall be construed so as to prohibit gratuitous assistance to a sick or injured person in case of emergency.

§ 2. REPEAL.] That section 277 and section 280 of article 6 of chapter 4 of the revised codes, 1899, are hereby repealed and this act re-enacted in lieu thereof and nothing in this act shall be so construed as to repeal any other existing article or law.

Approved March 6, 1905.

PROPERTY.

CHAPTER 149.

[H. B. No. 131—Burgum.]

ASSESSING OMITTED PROPERTY.

AN ACT to Amend Section 1283 of the Revised Codes and to Repeal Chapter 156 of the Laws of 1903.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That section 1283 of the revised codes of North Dakota be and the same is hereby amended to read as follows:

§ 1283. PROPERTY OMITTED FROM ANY ASSESSMENT. TAXES NOT COLLECTED TO BE ADDED TO SUBSEQUENT YEARS' TAXES.] The county auditor of each county shall keep a book to be called, "assessment roll of property which has escaped taxation," in which he shall each year enter all property, real or personal, which shall have been omitted in the assessment of any previous year or years, or the assessment of which shall have been set aside by the judgment of any court, and such property shall have thereby escaped taxation, noting therein the year or years in which such property shall have escaped taxation as aforesaid; and such auditor shall present such assessment roll to the county board of equalization at its first regular meeting in July for review and equalization, and said board of equalization shall thereupon, during its session, proceed to equalize such assessments and hear all complaints that may be made with reference thereto, and for the purpose of equalizing the same shall have power to change and reduce or increase such assessments as it deems just; and the county auditor shall at the time of making the annual tax list, enter and extend against such property so assessed, taxes for the year or years in which the same has escaped taxation at the same rate and for all the purposes for which taxes were levied upon property in his county in said year or years designating therein the year or years for which such taxes are so entered in said tax list; and if any taxes on any property liable to taxation are prevented from being collected for any year or years by reason of any erroneous proceedings or other cause, the amount of such taxes which such property should have paid shall be likewise entered and extended upon such tax list, and all taxes entered upon such tax list, under the provisions of this section, shall be collected as other taxes.

§ 2. REPEAL.] Chapter 156 of the laws of 1903, and all acts and parts of acts in conflict which this act are hereby repealed.

§ 3. EMERGENCY.] There being no adequate provision for the reassessment of property which has escaped taxation, this act shall take effect and be enforced from and after its passage and approval.

Approved March 13, 1905.