

attorney of the county of the county court having jurisdiction. All money invested in this state including stock of domestic corporations shall be deemed to be property within the jurisdiction of this state.

§ 47. HEARINGS BY TAX COMMISSION. WITNESSES' CONTEMPT, ETC.] Oaths to witnesses in any matter under the investigation or consideration of the commission may be administered by the secretary of the commission or by any member thereof. In case any witness shall fail to obey any summons to appear before said commission or shall refuse to testify or answer any material question or to produce records, books, papers or documents when required so to do, such failure or refusal shall be reported to the attorney general, who shall thereupon institute proceedings in the proper district court to compel obedience for any summons or order of the commission or to punish witnesses for any such neglect or refusal. Any person who shall testify falsely in any material matter under the consideration of the commission shall be guilty of and punished for perjury. In the discretion of the commission, officers who serve summons or subpoenas, and witnesses attending, shall receive like compensation, as officers and witnesses in the district court.

§ 48. REPEAL.] Section 8976, 8977, 8978, 8979, 8980, 8981, 8982, 8983, 8984, 8985, 8986, 8987, 8988, 8989, 8990, 8991, 8992, 8993, 8994, 8995, 8996, 8997, 8998, 8999 and 9000 of the Compiled Laws of the State of North Dakota for the year 1913, are hereby repealed.

Approved March 9, 1917.

TAX COMMISSION

CHAPTER 232.

[S. B. No. 62—Wenstrom and Gronvold.]

TAX COMMISSION:

An Act to Amend and Re-enact Section 2088 of the Compiled Laws of North Dakota for the year 1913, Relating to Powers and Duties of the Tax Commission.

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

§ 1. AMENDMENT.] That Section 2088 of the Compiled Laws of North Dakota for the year 1913 be amended and re-enacted to read as follows:

§ 2088. POWERS AND DUTIES OF TAX COMMISSION.] It shall be the duty of the commission and it shall have power and authority:

1. To have and exercise general supervision over the administration of the assessment and tax laws of the state, over assessors, town, county and city boards of review and equalization and all other assessing officers in the performance of their duties, to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state.

2. To confer with, advise and give the necessary instructions and directions to local assessors as to their duties under the laws of the state and to that end call meetings of local assessors of each county to be held at the county seat of such county, for the purpose of receiving necessary instructions from the commission relative to the duties of their office and to the laws governing the assessment and taxation of all classes of property.

3. To direct proceedings, actions and prosecutions to be instituted to enforce the law relating to the penalties, liabilities and punishments of public officers, persons and officers or agents of corporations for failure or neglect to comply with the provisions of the statute governing the returns, assessment and taxation of property and to cause complaints to be made against assessors, members of boards of review, members of county boards of equalization or other assessing or taxing officers in the proper district court or the removal from office for official misconduct to neglect of duty to institute civil proceedings for the enforcement of the taxation and revenue laws of the state.

4. To require state's attorneys to assist in the commencement and prosecution of actions and proceedings or penalties, forfeitures, removals and punishment for violation of the laws of the state in respect to the assessment and taxation of property in their respective counties.

5. To require township, village, city, county and other public officers to report information as to the assessment of property, collection of taxes, receipt from licenses and other sources, the expenditure of public funds for all purposes and such other information as may be needful in the work of the commission in such form and upon such blanks as the commission may prescribe.

6. To require individuals, co-partnerships, companies, associations and corporations to furnish information concerning their actual funds or other debt, current assets and liabilities, value of property, earnings operating and other expenses, taxes and all other facts, which may be needful to enable the commission to ascertain the value and relative burdens borne by all kinds of property in the state.

7. To summon witnesses to appear and give testimony and to produce records, books, papers and documents relating to any matter which the commission may have authority to investigate or determine.

8. To cause the deposition of witnesses residing within or without the state or absent therefrom to be taken upon notice to the interested party, if any, in like manner that depositions of

witnesses are taken in civil actions in the district court in any matter which the commission may have authority to investigate or determine.

9. To require the auditor of each county in the state to file with the tax commission on or before the fourth Monday in August each year complete abstracts of all real and personal property in the county as equalized by the county board of equalization and itemized by assessment districts; said abstracts to be accompanied by a printed or a typewritten copy of the proceedings of said county board of equalization and it shall be the duty of the county auditor to so report to the tax commission.

10. To appoint a special assessor and deputies under him and cause to be made in any year a re-assessment of all or any real and personal property or either in any assessment district when in the judgment of said commission such re-assessment is desirable or necessary to the end that any and all property in such district shall be assessed equally as compared with like property in the county wherein such district is situated. Upon the completion of such re-assessment the said assessor shall certify to such assessment and file the same with the county auditor, and the county auditor shall forthwith notify the members of the board of county commissioners who shall meet the first Monday in the following month of the year and then and there hear all grievances and complain thereon, and proceed to and review and equalize such assessments. Thereupon the said assessment shall be filed with the county auditor and such lists shall supercede and be in place of the original assessment made for such year upon such property and the county auditor shall extend and levy against said property so re-assessed the taxes thereon for such year according to such re-assessment in the same manner as though such list was the original assessment list of such property.

11. To require county auditors to carefully place upon the assessment rolls omitted property which may be discovered to have for any reason escaped assessment and taxation for previous years.

12. To visit the counties of the state unless prevented by other necessary official duties for the investigation of the working methods adopted by local assessors, board of review and county boards of equalization in the assessment, equalization and taxation of personal property.

13. To examine carefully into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of, or discovered, and to ascertain wherein existing laws are defective, or are improperly or negligently administered.

14. To consult and confer with the governor of the state upon the subject of taxation, the administration of the laws in relation thereto, and the progress of the work of the commission, and to

furnish the governor from time to time such assistance and information as he may require.

15. To transmit to the governor and to each member of the legislature, thirty days before the meeting of the legislature, the report of the commission, showing all the taxable property in the state, and the value of the same in tabulated form with recommendations for improvements in the system of taxation in the state, together with such measures as may be formulated for the consideration of the legislature.

16. One or more members of the commission shall visit officially at least one-half of the counties of the state, and some county in each judicial district annually and every county biennially for the investigation of the work and methods adopted by the local assessors, county board of equalization and other tax officials in the assessment, equalization and taxation of real and personal property.

17. To investigate the tax systems of other states and countries and to formulate and recommend such legislation as may be deemed expedient to prevent evasions of assessment and tax laws, and to secure just and equal taxation and improvement of taxation in the state.

18. The North Dakota tax commission shall prescribe the form of all blanks and books required under this article. It shall hear and determine all matters of grievance relating to taxation. It shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as it may deem just and equitable, and to order the refundment in whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously paid. Provided, however, that a verified application therefor shall be submitted to it with a statement of facts in the case and the favorable recommendation of the board of county commissioners and the county auditor of the county wherein such taxes were levied or paid. Except that in the case of gross earnings taxes, the application in the premises may be made directly to the tax commission and without the favorable action of the Board of county commissioners and county auditor. But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commission may refer any question that may arise in reference to the true construction of this article to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. Upon deciding such case submitted to it the commission shall forward to the county auditor a copy of the order by it made thereon.

19. To exercise and perform such further powers and duties as may be required or imposed upon the commission by law.

Approved March 9, 1917.

CHAPTER 233.

[H. B. No. 40—Mees.]

TRANSFERRING \$1551.45 FROM FUND APPROPRIATED TO SECRETARY OF TAX COMMISSION TO FUND FOR CLERK-HIRE AND ASSISTANTS FOR TAX COMMISSION.

An Act Transferring from the Fund Appropriated to the Secretary of the Tax Commission, under Subdivision 18, Chapter 43, of the Session Laws of 1915, the General Budget, the sum of \$1551.45, to the Fund Appropriated for Clerkhire and Assistants for the Tax Commission under Subdivision 18, with an Emergency clause.

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

§ 1. TRANSFER OF FUNDS.] There is hereby transferred, and the State Auditor, of the State of North Dakota, is hereby directed and authorized to transfer, from the appropriation made under sub-division 18, chapter 43, of the session laws of 1915, the general budget, for Secretary of the Tax Commission the sum of \$1551.45, being the unexpended appropriation now existing and remaining in said fund, to the fund for clerkhire and assistants of said Tax Commission, under said sub-division 18, chapter 43, of the session laws of 1915.

§ 2. EMERGENCY.] Whereas, it is necessary for the immediate preservation of the public peace, health and safety, that this act shall become effective without delay for the following reasons, to-wit, namely:

That there are no monies now available in the fund appropriated for clerkhire and assistants for the Tax Commission under sub-division 18, chapter 43, of the session laws of 1915, and whereas, there is existing in the fund appropriated for Secretary of the said Tax Commission under said sub-division 18, chapter 43, of the session laws of 1915, an unexpended balance amounting to the sum of \$1551.45, which will not be needed for such fund, by reason of the fact that there is now no Secretary of such Tax Commission, the Secretary thereof, Carl Kositzky, having resigned, and it being possible for the Tax Commission to proceed as a Tax Commission, until July 1, 1917, without a Secretary, if they are able to retain and have their clerks and assistants now engaged, and whereas, under and pursuant to the decision of the Supreme Court concerning the appropriation for the Tax Commission under said sub-division 18, chapter 43, session laws of 1915, as contained in *State vs. Jorgenson* (31 N. D., 563) and the *State Ex Rel Wallace vs. Jorgenson* (159 N. W., 35) the funds appropriated under said sub-division 18 were so fixed and appropriated, based upon a one man tax commission and have been held to be valid as appropriated, excepting the appropriation made for salary of the Tax Commissioner, and whereas, the Tax Commission consists of three members as heretofore, and it is necessary for the efficient and due

administration of the duties imposed upon them that such transfer be made.

Therefore this Act shall become and be in effect and in force immediately upon its passage and approval by the Governor.

Approved February 14, 1917.

TEMPERANCE DAY

CHAPTER 234.

[S. B. No. 7—Hemmingson.]

TEMPERANCE DAY.

Designating Temperance Day in the Public Schools of the State, and Requiring Instruction and Appropriate Exercises Relative to the History and Benefits of Prohibition upon said Day.

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

§ 1. That the third Friday in January of each year shall be set apart and designated as "Temperance Day," and in every public school in the State of North Dakota not less than one hour of the school day shall be set apart for instruction and appropriate exercises relative to the history and benefits of prohibition and the prohibition laws of the State of North Dakota. Provided, that the school shall continue its regular work during the remainder of the day. It shall be the duty of all state, county, city and school district officers, and of all public school teachers in the state, to carry out the provisions of this act.

Approved February 19, 1917.