

curing another as aforesaid, or aiding, assisting or abetting another in the use of such means, shall be deemed principals therein and guilty of the crime of swindling and punished as hereinbefore provided.

Approved March 12, 1917.

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## TAXES

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### CHAPTER 227.

[S. B. No. 52—McBride and Hemmingsen.]

#### REVENUE AND TAXATION—ABATEMENT OF TAXES.

An Act to Amend and Re-enact Sections 2165 and 3646 of the Compiled Laws of the State of North Dakota for the year 1913, Relating to Revenue and Taxation, and the Abatement of Taxes.

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

§ 1. AMENDMENT.] That Section 2165 of the Compiled Laws of North Dakota for the year 1913 be amended and re-enacted to read as follows:

§ 2165. ABATEMENT OF TAXES, HOW MADE.] The board of county commissioners may, upon application and affidavit or other evidence, when satisfied beyond a doubt as to the illegality or unjustness of the assessment, or in case of error, abate in whole or in part taxes, whether real or personal; (1) Provided, however, that application therefor shall be submitted to it with a statement of the facts in the case, but no reduction, abatement or refundment of any special assessment 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, and (2) provided further, that before any abatement or reduction of any assessment of taxes shall be made, the application and all records, or a certified copy thereof shall be filed with the tax commission, and such abatement or reduction shall also receive favorable action by said tax commission.

Full record of such abatement must be made, showing the reason for their action, and the county auditor shall certify such abatement to the county treasurer, who shall enter such facts opposite the tax so abated, which shall have the effect of discharging the amount of tax so abated. And whenever taxes on any real estate remain unpaid and such property has not been sold to any purchaser other than the county, by reason of depreciation in value or other cause, the board of county commissioners may compromise with the owner of such property by abating a portion of such delinquent taxes on payment of the remainder. The

county auditor shall make out a certified statement of the amount of state taxes so abated which statement shall be forwarded to the state auditor, who shall give the county credit for the amount so abated.

§ 2. AMENDMENT.] That Section 3646 of the Compiled Laws of North Dakota for the year 1913 be amended to read as follows:

§ 3646. DUTY OF CITY AUDITOR.] Within ten days after the completion of the equalization of the assessment as herein provided, the city auditor shall deliver the same to the county auditor of the county in which such city is situated, with his certificate that the same is correct as equalized by said board of equalization, and the same shall be accepted by the board of county commissioners of such county in lieu of all other assessment rolls for said property in said city, and the board of equalization of such county may increase or diminish the valuation therein placed on any class of property so as to make such valuation uniform with the valuation of the same class of property throughout such county, but no individual assessment shall be otherwise changed, except upon compliance with section 2165 of this Code, and a failure of any county or city board or equalization to hold its meetings, shall not vitiate or invalidate any assessment or tax except as to the excess of valuation, or tax thereon, shown to have been unjustly made or levied.

§ 3. REPEAL.] All acts and parts of acts in conflict herewith are hereby repealed.

Approved March 9, 1917.

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## TAXATION

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### CHAPTER 228.

[H. B. No. 163—Sandbeck.]

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#### MANNER OF LISTING PROPERTY FOR TAXATION.

An Act to Amend and Re-enact Section 2093 and 2123 of the Compiled Laws of North Dakota for the year 1913, Relating to the Manner of Listing Property for Taxation purposes.

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

§ 1. AMENDMENT.] That Section 2093 of the Compiled Laws of North Dakota for the year of 1913 be amended and re-enacted to read as follows:

§ 2093. LISTING OF PROPERTY.] All personal property subject to taxation shall be listed and assessed every year, according to its value on the first day of April preceding the assessment. All real property, subject to taxation shall be listed every odd numbered