

terms thereof shall be held.

Sec. 2. Section 716 of the Compiled Laws of the State of North Dakota for the year 1913 is hereby amended and re-enacted to read as follows:

Sec. 716. All cases pending in the Supreme Court on appeal or otherwise, shall be placed on the Calendar of such Court and be liable for call for argument and for final disposition in such manner and at such time as the Supreme Court may by rule or order prescribe.

Sec. 3. All Acts and parts of Acts inconsistent herewith are hereby repealed.

Approved February 14, 1919.

---

## TAX COMMISSION

### CHAPTER 213.

(S. B. No. 67—Taxes and Tax Laws Committee.)

#### TAX COMMISSIONER.

An Act Providing for the Appointment of a Tax Commissioner; Prescribing His Qualifications, Powers and Duties; Fixing His Salary and Term of Office; and Repealing Article 4, Chapter 34, Compiled Laws of North Dakota, 1913, as Amended by Chapter 232, Laws of North Dakota, 1917, and all Other Acts and Parts of Acts in Conflict Herewith.

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

Sec. 1. On or before the last Monday in February, the Governor by and with the advice and consent of the Senate, shall appoint a Tax Commissioner, who shall serve for a term of six years from the date of his qualification, or until his successor is appointed and qualified. The Governor may remove the Tax Commissioner at any time and appoint his successor, or may fill by appointment any vacancy in such office, and the person appointed to fill such vacancy shall serve for the unexpired term, unless earlier removed or unless at any regular session of the Senate, it shall fail to approve such appointment.

Sec. 2. To be eligible to appointment as Tax Commissioner a person must possess knowledge of the subject of taxation and skill in matters pertaining thereto. No person appointed as such Commissioner shall hold any other office under the laws of this State, any other State, or the United States. He shall devote his entire time during his term to the duties of his office, and shall not hold any position of trust or profit, or engage in any occupation or business interfering or inconsistent with his duties, nor shall he serve on or under any committee of any political party.

Sec. 3. Before entering upon the discharge of the duties of his office, the person appointed as Commissioner shall take, subscribe to, and file with the Secretary of State, the oath of office

prescribed by law for State officers, with such bond as the Board of Equalization may prescribe. He shall receive an annual salary of \$4,000.00, payable in the same manner as the salaries of the other State officers are paid.

Sec. 4. The Tax Commissioner shall act as Secretary of the Board of Equalization, shall have charge of its records and shall carry into effect its decisions and rulings. Subject to the approval of the Board he shall have charge of the general administration of the revenue laws of the State, and shall assess all taxes upon express, telegraph, telephone, freight line and car companies and all other public utilities; upon all corporations subject to any State tax; the tax upon money and credits; transfer or inheritance taxes; the state income tax on individuals and corporations; and all other taxes levied and collected by the State. The Commission shall recommend to the Board the annual equalization of property taxes in each county, and the rate of levy for state purposes. He shall at all times make such reports and supply such information to the Board as it shall require.

Sec. 5. In addition to the powers and duties enumerated in the foregoing section, the Tax Commissioner, subject to the approval of the Board of Equalization, shall:

(a) Exercise general supervision over all assessors of general property or other taxes, of 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 assessment of property be made relatively just and equal in compliance with the laws of the State;

(b) Appoint within each county subject to the approval of the Board of County Commissioners, a supervisor of tax assessment, who shall also act as assessor of income taxes within said county;

(c) Confer and advise with, and give instructions and directions to county supervisors of assessors as to their duties under the laws of the State, which shall include the calling of 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 supervisor, relative to the duties of their office and to the laws governing the assessment and taxation of all classes of property and other subjects or objects of taxation;

(d) Direct actions and prosecutions to be instituted to enforce the laws 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 statutes governing the returns, assessments and taxation of property, income or other subjects or objects of taxation, and 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,

looking to the removal from office of any official guilty of official misconduct or neglect of duty, and require the proper officers to institute civil proceedings for the enforcement of all taxation and revenue laws of the State;

(e) Require State's Attorneys to assist in the commencement and prosecution of actions and proceedings for the enforcement of penalties, forfeitures, removals from office and punishment for violation of the laws of the State in respect to assessment and taxation;

(f) Require township, village, city, county and other public officers to report information as to the assessment and collection of property and other taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes and such other information as may be needful in the administration of the tax laws by the Commissioner under the Board of Equalization, in such form and upon such blanks as he may prescribe;

(g) Require individuals, co-partnerships, associations and corporations to furnish information concerning their actual funded or other debts, assets and liabilities, value of property, earnings, operating and other expenses, taxes and all other facts which may be needful to enable him to ascertain the value and relative burdens borne by all kinds of property and all industrial interests in the State;

(h) Have the custody and be responsible for the safe-keeping of all income, corporation and other tax returns provided for under the laws of the State, including all information furnished to the State by the Collector of Internal Revenue of the United States, under the Act of Congress, authorizing him to supply such information to states having income tax laws.

(i) Summons witnesses to appear and give testimony and produce books, records, papers and documents, relating to any matter which he or the Board of Equalization may have authority to investigate or determine;

(j) Cause the deposition of witnesses residing within or without the State, or temporarily absent therefrom, to be taken, upon notice to the interested parties, if any, in like manner as depositions of witnesses are taken in civil actions in the district court, in any matter which the Commissioner or the Board of Equalization may have authority to investigate or determine;

(k) Require the Auditor of each county in the State to file with the Board of Equalization, on or before the fourth Monday in August of 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; provided, that said abstracts shall be accompanied by a printed or typewritten copy of the proceedings of said County Board of Equalization, and it is hereby made the duty of each County Board of

Equalization, and it is hereby made the duty of each County Auditor so to report to the Board of Equalization.

(l) Appoint a special assessor and deputies under him, and cause to be made in any year a reassessment of all or any real and personal property or other subjects or objects of taxation, in any assessment district, when in his judgment such reassessment is desirable or necessary to the end that any or all such property or other subjects or objects of taxation in such district shall be assessed equally as compared with like property or other subjects or objects of taxation in the county wherein such district is situated; and in like manner provide for such reassessment in any county, when in his judgment, it shall be necessary for the equal assessment of any such taxes in such county as compared with like taxes in other counties; provided, that he may appoint as such special assessor any county supervisor of assessment; and, provided further, that upon the completion of such reassessment the said assessor shall certify to and file the same with the County Auditor, who shall forthwith notify the members of the Board of County Commissioners in such county, who shall meet the first Monday in the following month and then and there hear all grievances and complaints thereon and proceed to review and equalize such assessments; and upon the completion of such equalization the final assessment as so determined shall be filed with the County Auditor and shall supersede and take the place of the original assessment made for or upon such property or subjects or objects of taxation; and the County Auditor shall extend and levy against such property so reassessed the taxes thereon for such year, according to such reassessment, in the same manner as in the case of an original assessment;

(m) Require County Auditors to place on the assessment rolls omitted property which may be discovered for any reason to have escaped assessment and taxation for previous years;

(n) Examine carefully into all cases where evasions or violations of the laws of assessment and taxation of property or other objects or subjects of taxation is alleged, complained of or discovered, and ascertain wherein existing laws are defective, or are improperly or negligently administered;

(o) Consult and confer with the Governor upon the subject of taxation, the administration of the laws in relation thereto, and the progress of the work of his office, and furnish the Governor from time to time such assistance and information as he may require;

(p) Transmit to the Governor and to each member of the Legislature, 30 days before the meeting of the Legislature, the report of the Commissioner and the Board of Equalization, showing all the taxable property in the State, the value of the same, and the taxable value of all subjects or objects of taxation, in tabulated form with recommendations for improvements on the



system of taxation in the State, together with such measures as may be formulated for the consideration of the Legislature;

(q) Visit, either personally or by deputy or other authorized agent, the several counties of the State, as often as practicable or needful for the investigation of the work and methods adopted by the county supervisor of assessment, local assessors, county and district boards of equalization and other tax officials; and call each year a meeting of all county supervisors of assessment and assessors of income or other state taxes, other than general property taxes, to convene at his office at the Capitol once each year. Each county supervisor attending such meeting shall be allowed reasonable traveling and other expenses, while going to, attending and returning from such meeting, which shall be paid out of the County Treasury on the warrant of the County Auditor for the amount as certified by the State Tax Commissioner;

(r) Investigate the tax systems of other states and countries and formulate and recommend such legislation as he may deem expedient to prevent evasions of taxes and to secure just and equal taxation and improvement of the revenue system of the State, and for such purposes the Commissioner may, with the consent of the Board of Equalization, visit other states attend tax or other economic conferences or conventions, or in person confer with the tax officials of other states; and all necessary traveling and other expenses incurred by the Commissioner in carrying out the provisions of this section shall be paid on the order and certification of the Board of Equalization, in the manner provided for the certification and payments of other expenses of the Commissioner's office;

(s) To certify all levies, assessments, equalizations or valuations made by him or by the State Board of Equalization, not later than thirty days after the same has been made or at periods otherwise provided by law;

(t) To contract with individuals out of the State for the furnishing of information leading to the collection of taxes which would otherwise escape and in case such taxes are thereby collected the compensation therefor shall be paid by warrant issued by the Commissioner drawn upon the subdivisions of government benefited by such collection of taxes, in the proportion of benefits received by such subdivision.

Sec. 8. The office of the Commissioner shall be at the Capitol and shall be provided with suitable rooms, office furniture, supplies, stationery, books, periodicals and maps, and shall be maintained in connection with the office of the State Board of Equalization. All necessary expenses of the office of the Tax Commissioner, approved by the Board of Equalization, shall be audited and paid as other state expenses are audited and paid. The Commissioner and his deputy, clerks, experts and assistants

shall be entitled to receive from the State their actual necessary traveling expenses while on the business of the Commissioner's office or of the State Board of Equalization, such expenditures to be sworn to in each case by the party incurring the expense, and approved by the Commissioner and the Board of Equalization, or a majority of the members thereof; provided, that the total amount so expended shall not exceed the sum appropriated in any one year.

Sec. 9. The office of the Commissioner shall be open for transaction of business every day of the year except Sundays and legal holidays, and the Commissioner, his deputy or authorized agent, may hold sessions or conduct investigations at any place other than the Capitol, when deemed necessary to facilitate the performance of the duties of the office; and the proceedings of such Sessions shall stand and be deemed to be adjourned from day to day without the formal entry thereof upon the records of the office.

Sec. 10. All powers and duties heretofore conferred or imposed by law upon the North Dakota Tax Commission, which is hereby abolished, are hereby conferred and imposed upon the Commissioner herein provided for, subject to the supervision of the State Board of Equalization; and all records, books, documents or other property belonging to said Tax Commission and shall be delivered to the Tax Commissioner immediately upon his appointment and qualification.

Sec. 11. Subject to the approval of the Board of Equalization the Tax Commissioner shall have power to appoint such deputies, experts, clerks or other assistants as may be necessary in carrying out the duties of his office; and the salaries and necessary traveling and other expenses of such appointees shall be authorized, audited and paid in the same manner as for the salary and expenses of the Commissioner; provided, that the total expenditures for such salaries and expenses shall not exceed the amount appropriated therefor in any one year.

Sec. 12. In all cases wherein any person, corporation, company or association omits or refuses to make any return required by law, or where the Tax Commissioner shall have reasonable ground for the belief that any person, corporation, company or association has made any false or fraudulent return to the Commissioner or to any officer or department of the State or any political subdivision thereof for the purpose of evading the payment of any tax, or evading any duty imposed by the tax laws of the State, he is hereby empowered in person or by his authorized agent, to examine all or any books, records, documents or accounts that in any way may relate to the payment of such tax or the discharge of such duty; and the Commissioner is further empowered to summons witnesses and to secure process to compel the attendance of witnesses or to produce books or records in

all investigations or hearings for the purpose of enforcing the tax laws of the State; and jurisdiction is hereby conferred upon the District Court of the State for the district within which any person summoned under this Act to testify or to produce books and other records, to compel such attendance, produce all books or records and testimony by appropriate process.

Sec. 13. Any unused balance of appropriation for the fiscal year ending July first, 1919, for the support of the department of Tax Commission shall be available to be expended under the direction of the Tax Commissioner herein provided for.

Sec. 14. Article 4, Chapter 34, Compiled Laws of North Dakota, 1913, as amended by Chapter 232, Laws of North Dakota, 1917, and all other Acts and parts of Acts in conflict with this Act are hereby repealed.

Approved March 6, 1919.

## TAX LEVIES

### CHAPTER 214.

(S. B. No. 62—Taxes and Tax Laws Committee.)

#### LIMITATION OF TAX LEVIES AND DEBT LIMITS.

An Act Providing for the Limitation of Tax Levies and Debt Limits in Counties and Political Subdivisions Thereof, and Relating to the Salaries, Powers and Duties of Public Officials When Based upon the Assessed Valuation of Property in Such Counties or Political Subdivisions.

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

Sec. 1. For the year 1919 and 1920, the total annual amount of the taxes levied for any purpose, except special levies for local improvements and for the maintenance of sinking funds in any county or political subdivision thereof shall not exceed by more than ten per cent the amount that would be produced by the levy of the maximum rate provided by law upon the assessed valuation of 1918; provided, that for road or school purposes the amount levied may be twenty per cent for 1919 and forty per cent for 1920, respectively, upon the basis of the assessed valuation of 1918.

Sec. 2. No salary of any official now determined on the basis of the amount of the assessed valuation of the taxable property in any county or political subdivision thereof shall be increased, prior to July first, 1921, beyond the amount now authorized on the basis of the assessed valuation of 1918.

Sec. 3. In any case wherein any duty or power is imposed or conferred by law upon any official in any county or political subdivision thereof and such duty or power is contingent upon the assessed valuation of the taxable property in such county or political subdivision, prior to July first, 1921, such duty or power