

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by Chapter 232, Laws of North Dakota, 1917, and all other Acts and parts of Acts in conflict with this Act are hereby repealed.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

shall rest upon and be conditioned by the assessed valuation of 1918, except as provided in Section one hereof.

Sec. 4. The Debt Limit of any county or political subdivision thereof shall not be increased, prior to July 1st, 1921, more than twenty-five per cent annually above the limit now fixed by law upon the basis of the assessed valuation of 1918.

Sec. 5. All Acts or parts of Acts insofar as inconsistent with the provisions of this Act, are hereby repealed.

Sec. 6. This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 6, 1919.

CHAPTER 215.

(S. B. No. 207—Cahill)

ANNUAL TAX LEVY IN GENERAL SCHOOL DISTRICTS.

An Act to Amend and Re-enact Section 1222 of the Compiled Laws of the State of North Dakota for the Year 1913, as Amended by Chapter 139 of the Session Laws of 1915, Providing for the Annual Tax Levy in General School Districts.

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

Sec. 1. AMENDMENT.) Section 1222 of the Compiled Laws of North Dakota for the year 1913, as amended by Chapter 139 of the Session Laws of 1915, is hereby amended and re-enacted to read as follows:

Sec. 1222. SCHOOL BOARD TO LEVY TAX.) Each District School Board shall have power and it shall be its duty to levy upon all property subject to taxation in the district, a tax for school purposes of all kinds authorized by law, not exceeding in the aggregate a rate of thirty mills on the dollar in any one year; provided, that such Board may in addition thereto whenever there are past due warrants outstanding in said district levy not to exceed twenty mills additional in any one year; provided further, the provisions of this section shall apply only to payment of warrants issued for a legal purpose and outstanding on July 1st, 1919. Such tax shall be levied by resolution of the Board prior to the twentieth day of July of each year, which resolution shall be entered in the records of the proceedings of the Board. The clerk shall immediately thereafter notify the County Auditor in writing of the amount of tax levied and such notice shall be substantially the following form:

State of North Dakota }
 County of } ss.

.....School District.

To.....

County Auditor of County,

Sir:

You are hereby notified that the School Board of
 School District has levied a tax of
 Dollars upon all real and personal property in said School Dis-
 trict for school purposes. You will duly enter and extend such
 tax upon the County tax list for collection upon the taxable
 property of such school district for the current year.

Dated at this day of, 19...
, District Clerk.

Approved March 7, 1919.

CHAPTER 216.

(S. B. No. 220—Church.)

TAX FOR SCHOOL DISTRICTS.

An Act to Amend and Re-enact Section 1224 of the Compiled Laws of
 North Dakota for the Year 1913 Relating to the Tax of Two Mills on
 the Dollar on Taxable Property for the School Districts of the County.

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

That Section 1224 of the Compiled Laws of North Dakota
 for the year 1913 be amended and re-enacted as follows:

Sec. 1224. TAX. HOW LEVIED.) The County Auditor of each
 county shall at the time of making the annual assessment and
 levy of taxes levy a tax of one dollar on each elector in the
 county for the support of public schools, and a further tax of one
 mill on the dollar on taxable property in the county, to be col-
 lected at the same time and in the same manner as other taxes
 are collected, which shall be apportioned by the County Superin-
 tendent of Schools among the school districts of the county.

Approved March 6, 1919.