

Sec. 6. Any corporation, joint-stock company or association making any false or fraudulent report to the Tax Commissioner shall be deemed guilty of a misdemeanor and shall be punishable by a fine of not less than \$1,000 nor more than \$5,000, and any person made responsible for such reports under the provisions of this Act who shall knowingly make such false or fraudulent report shall be deemed guilty of a misdemeanor and shall be subject to a fine of not less than \$500 nor more than \$1,000 or to imprisonment in the county jail for not less than one month or more than one year, or to both such fine and imprisonment, at the discretion of the Court.

Sec. 7. The State Tax Commissioner is hereby empowered and directed, either in person or by his authorized agent, to examine the books or other records of any corporation, joint-stock company or association subject to the provisions of this Act, and to summon witnesses, take testimony and require the production of books and records, in any case where he has reason to believe that incomplete, inadequate or false reports have been made.

Sec. 8. Jurisdiction is hereby conferred upon the District Courts of the State for the district within which any person summoned under this Act to testify or to produce books or other records shall reside, to compel such attendance, production of books or records, and testimony, by appropriate process.

Approved March 6, 1919.

## TAX SUPERVISOR

### CHAPTER 219.

(H. B. No. 91—Committee on Taxes and Tax Laws.)

#### TAX SUPERVISION.

An Act Creating the Office of Tax Supervisor, Providing for the Appointment of Tax Supervisors, Fixing Their Salaries and Term of Office, and Defining Their Powers and Duties.

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

Sec. 1. On the nomination by the State Tax Commissioner, the Board of County Commissioners in any county may appoint a tax supervisor for such county, who shall serve for four years, or until his successor is appointed and qualified. The first such appointment shall be made within thirty days after this Act goes into effect, and each subsequent appointment on or before the 30th day next preceding the expiration of any term, said appointment to become effective at the end of said term, and the Board of County Commissioners shall fill any vacancy for an unexpired term in like manner as provided for regulating appointments.

With the consent or on the request of the State Tax Commissioner, any Tax Supervisor may be at any time removed from office, with or without cause. Provided, that in any County where no Tax Supervisor is appointed under the provision of this Act the County Auditor shall be ex-officio Tax Supervisor of such County without additional compensation.

Sec. 2. Each Tax Supervisor shall qualify on or before the second Monday following the day of his appointment, or in case of vacancy, immediately upon receiving notice of appointment, and before entering upon the duties of his office, shall take and subscribe to the oath required of other county officials, and shall give a bond to the State in the sum of not less than \$2,000, with good and sufficient security, as provided by statute for the bonding of public officers, said bond to be approved by the Board of County Commissioners and conditioned upon the faithful and impartial discharge of the duties of the office.

Sec. 3. Under the supervision of the State Tax Commissioner the Tax Supervisor shall have supervision over all tax assessments and tax assessors within the county, and shall perform such other services as the Commissioner may require. The Tax Supervisor shall devote his entire time to the duties of his office and shall not hold any other position of trust or profit, nor engage in any business or occupation interfering or inconsistent with the duties of such supervisor. He shall from time to time secure such data concerning the listing and taxing of property within his district as shall be required by the Tax Commissioner, and as may be necessary for the efficient discharge of the duties of his office. He shall tabulate and report such data on the forms prescribed by the Tax Commissioner, and shall make all such reports to the Tax Commissioner or other State or county officials as the said Commissioner may require, or as may be required by law.

When the Tax Supervisor is not employed in the actual work of supervising the assessments of the current year, he shall devote his time to the study of the valuation of property liable to assessment and taxation, or to the performance of such other duties as the Tax Commissioner may require of him; and for such purposes shall have authority to interrogate witnesses under oath administered by him and the authority to administer such oath is hereby expressly conferred upon such Tax Supervisors. He may require to have produced before him such books, papers, documents or records as he may deem necessary for his investigation.

Sec. 4. The Tax Supervisor is hereby authorized to raise or lower any assessment made by any local assessor, provided that such action be taken prior to the meeting of the township or city board of equalization, and the party whose assessment is raised be given due notice so that he can appear before such

Board in order to protest such action. It shall be unlawful for any Tax Supervisor to disclose any information secured from any person, corporation, co-partnership or association in the performance of his official duties, except to the State Tax Commissioner, to district or county boards of equalization, to the State Board of Equalization, to any officer, board or commission to whom he may be required by law to make reports, or in any judicial proceeding in a lawfully constituted court involving the assessment or taxation of any such person, corporation, co-partnership or association. Any Tax Supervisor found guilty of violating the provisions of this Act shall be subject to a fine of not less than \$25 nor more than \$500.

Sec. 5. The Tax Supervisor shall receive an annual salary, to be paid in monthly installments from the County Treasurer upon the warrant of the County Auditor, equal to the salary of the Clerk of the District Court, in or for such county. The Board of County Commissioners shall provide for the payment of the actual expenses of the Supervisor, incurred in the discharge of his duties, not to exceed a maximum of \$300 per annum, which expenses shall be approved and certified by said Board to the County Auditor and paid out of the county treasury on the Auditor's warrant. The Supervisor shall have his office in the county seat, in quarters to be provided by the Board of County Commissioners.

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

Approved March 5, 1919.

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## TAXATION

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### CHAPTER 220.

(S. B. No. 43—Taxes and Tax Laws Committee.)

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#### ASSESSMENT OF PROPERTY.

An Act to Amend and Re-enact Chapter 59, Laws of North Dakota, 1917, Relating to the Classification of Property for Assessment.

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

Sec. 1. Chapter 59 of the Laws of North Dakota, 1917, is hereby amended and re-enacted to read as follows:

Sec. 1. All real and personal property subject to a general property tax, not exempt by law, not subject to any gross sales or other lieu tax, is hereby classified for purposes of assessment for taxation as follows:

Class 1. Class one shall include the following, which shall be valued and assessed at 100 per cent of the full and true value thereof: