application, of the full face value of such Adjusted Compensation Certificates; and,

WHEREAS, The passage of such legislation would bring immediate relief to thousands of veterans and their dependents who are now in need, create new markets, instill new life into American business, and be a well deserved demonstration of the gratitude of the nation to those who carried its arms in 1917 and 1918;

Now, Therefore, Be It Resolved, That the House of Representatives of the State of North Dakota, the Senate concurring, most respectfully urge upon the Congress of the United States, the early enactment of legislation providing for the immediate payment, upon application, of the full face value of such Adjusted Compensation Certificates.

AND BE IT FURTHER RESOLVED, That the Secretary of State of the State of North Dakota be and is hereby instructed to forward a duly authenticated copy of this resolution to the President of the United States, the President of the United States Senate, the Speaker of the House of Representatives and to each Representative of the State of North Dakota in the United States Senate and House of Representatives.

Filed February 14, 1931.

VETOES

(S. B. No. 185—Renauld.)

COLLECTION DELINQUENT PERSONAL PROPERTY TAXES

An Act to amend and re-enact Section 2173 of the Compiled Laws of North Dakota for the year 1913 authorizing the Board of County Commissioners to contract with the Sheriff to pay him for the collection of personal property taxes that have been delinquent for more than one year a percentage of such personal property taxes in lieu of mileage, providing for the appointment of special deputy sheriffs for the collecting of such taxes, providing for the publication of such contract with the Sheriff.

VETO

March 14, 1931.

To the Honorable Secretary of State:

I return herewith Senate Bill No. 185 without my approval for the following reasons:

The present law, which this bill amends (Section 2173, C. L. 1913), authorizes the Board of County Commissioners to contract with the Sheriff to collect delinquent personal property taxes on a percentage basis in lieu of, or in addition to his compensation provided by law. Senate Bill No. 185 would amend this statute to provide that any Sheriff who has received such contract, may employ one or more special deputies to collect such personal property taxes and be paid for his services under the percentage contract held by

the Sheriff, provided that such percentage compensation must be in lieu of mileage otherwise allowed by law.

The duty of collecting delinquent personal property taxes is a regular official duty now devolving upon the Sheriff by law for the performance of which he is entitled to receive the usual compensation provided by law. It is a responsibility which calls for tact and diligence on the part of the Sheriff. I do not think it would be wise to permit this responsibility to be delegated to special deputies to act as tax collectors on a percentage basis, and it is questionable whether the county would profit by such arrangement. In any event, I feel that the proposed bill is not an improvement on the present law.

Respectfully yours, GEO. F. SHAFER.

GFS:E

Governor.

- Be It Enacted by the Legislative Assembly of the State of North Dakota:
- § 1. AMENDMENT.] That Section 2173 of the Compiled Laws for the year 1913 is hereby amended and re-enacted to read as follows:
- § 2173. In any county where, for any reason, personal property taxes that have been delinquent more than one (1) year remain unpaid or uncancelled, the Board of County Commissioners of such County may at any regular meeting of the Board contract with the Sheriff to pay him a percentage of such delinquent personal property taxes as compensation for collecting the same in lieu of the mileage allowed him under the provisions of Section 3521 of the Supplement to the Compiled Laws of 1913, or acts amendatory thereof; and the Sheriff is hereby authorized with the consent and approval of the Board, to employ one or more special deputies for the purpose of collecting such taxes; provided, that the compensation of such special deputies shall be paid out of the percentage of taxes collected and allowed the Sheriff under the provisions of such contract. Such contract shall be published in full in the minutes of the meeting of the Board, and copies of such contract and tax list shall be mailed by the County Auditor to the Tax Commissioner and shall be by him kept on file. The expenses of collecting delinquent personal property taxes under the provisions of this section shall be paid pro rata by the state, county, city, village, township or school district out of the taxes collected in proportion to their interest therein.

Filed March 14, 1931.

(H. B. No. 307—Smith and Wilson.)

HAIL INSURANCE DEPARTMENT BUDGET

An Act to amend and re-enact Section 189b3 of the Supplement to the Compiled Laws of 1913, relating to the appointment of a manager, an assistant manager and other necessary employees of the State Hail Insurance Department; fixing the compensation of such manager and assistant manager and placing the State Hail Insurance Department on a budgetary basis.

VETO

March 14, 1931.

To the Honorable Secretary of State:

I herewith file House Bill No. 307 without my approval.

The purpose of this measure is the placing of the Hail Insurance Department under the provisions of the State Budget Law and requiring the Legislature to make biennial appropriations for the operaing expenses of that Department. The State Hail Insurance law now authorizes the expenditure of not to exceed \$176,000 annually, payable from hail insurance funds only, for operating expenses of the Department.

Under the Budget Law, each department, board and institution of the state supported in whole or in part by appropriations from the State Treasury (Section 710a3, Supplement to the Compiled Laws N. D., 1913) is required to submit to the State Budget Board not later than August 1st of the year preceding a Legislative Session, a request containing an itemized statement of the estimated amount of money required to operate and maintain such department or institution during the ensuing biennium. The report of the Budget Board thereon is intended to serve as a guide to the Legislature in making appropriations from the State Treasury, in order that the Legislature may more intelligently distribute the available revenues of the State among the several state departments and state institutions, and to prevent unnecessary or extravagant appropriations.

Inasmuch as the State Hail Insurance Department is not supported in whole or in part from the State Treasury, or by general taxation, but from hail insurance premiums exclusively, there is no object to be served in requiring its annual expenses to come under the Budget Law, or to be made a matter of biennial legislative appropriation. How much or how little its operating expenses may be each year in no way affects the general funds of the state or the state tax levy.

Then too, the total operating expenses of this department fluctuates considerably from year to year, depending upon the number of hail claims filed each year. Its total operating expenses have varied from \$128,000 to \$200,000 in different years according to the volume of hail claims received. It would, I believe, be difficult, if not impossible, for either the Budget Board or the Legislature to estimate the probable required operating expenses of this Department for a period of two years ahead, and the Legislature would

of necessity be obliged to permit considerable leeway to take care of seasonal fluctuations. This necessity would defeat any purpose of economy intended to be accomplished by the Budget Law.

In my opinion, no useful purpose will be served by this bill, while its enactment would, I believe, cause inconvenience to the Department in the orderly conduct of its business.

Respectfully yours,

GEO. F. SHAFER,

GFS:E

Governor.

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

- § 1. AMENDMENT.] That Section 189b3 of the Supplement to the Compiled Laws of 1913 is hereby amended and re-enacted to read as follows:
- § 189b3. The Commissioner of Insurance shall have authority to employ all necessary assistance, to provide for and furnish all necessary supplies, to appoint, subject to the approval of the Governor, a manager whose salary shall not exceed forty-two hundred dollars (\$4,200.00) per annum, an assistant manager whose salary shall not exceed twenty-nine hundred forty dollars (\$2,940.00) per annum, and as many adjusters and assistants as may be necessary to adjust all claims for losses from hail. The Commissioner of Insurance shall designate the duties and fix the compensation of all such employees and may remove any or all of them with or without cause. Such compensation together with all other expenditures for the operation and maintenance of the Hail Insurance Department shall remain within the appropriation made available in each biennium for such purposes except as provided by Sections 189b16 and 189b17 of the Supplement to the Compiled Laws of 1913 and acts amendatory thereto. The Commissioner of Insurance shall out of the operating fund herein provided for, pay all salaries and expenses of the Department by voucher issued by him and approved by the State Auditing Board.

There is hereby appropriated out of the hail indemnity levy made in the year 1931, the sum of one hundred seventy-five thousand dollars (\$175,000.00) and a like sum out of the hail indemnity levy made in the year 1932, for the purpose of operating and maintaining the said Hail Department for the next succeeding year in which said indemnity levy is made.

Provided further, that each Legislative Session shall appropriate out of the Hail Insurance Fund into the Hail Insurance Operating Fund which is hereby created a sum sufficient to provide for the operation and maintenance of the Hail Insurance Department for the next biennium. Provided further, that in the case of the Hail Insurance Department, such biennium shall commence on January 1st of each even numbered year.

No appropriation is made to operate said Department for the year 1931 for the reason that one hundred seventy-six thousand dollars (\$176,000.00) (more than a sufficient amount) has been appropriated out of the indemnity levy made in the year 1930. Provided further that not later than August first of each year next preceding the session of the Legislative Assembly, the State Auditor shall send to the manager of the State Hail Insurance Department, a suitable blank form to be filled out by the said manager, with an itemized statement of the amount of money which said manager considers necessary for the proper maintenance and operation of his Department, during the two fiscal years next ensuing. The said manager shall return said blanks, properly filled out, on or before the first day of October of each year next preceding the session of the Legislative Assembly, to the State Auditor together with such data and statements as may be necessary to fully and clearly explain the purposes and need of any appropriation which is requested by the said manager of the Hail Department; it being the intent and purpose of this Section to place the State Hail Insurance Department upon a budgetary basis in the same manner as required of state officers, bureaus, boards, departments and commissions by Section 710a3 of the Supplement to the Compiled Laws of 1913.

Filed March 16th, 1931.

(H. B. No. 210—Cox by Request.)

JUDICIAL REVIEW FINDINGS AND DECISIONS WORKMEN'S COMPENSATION BUREAU

An Act to amend and re-enact Section 17 of Chapter 162 of the Session Laws of North Dakota for the year 1919, known as the Workmen's Compensation Act.

VETO

March 17, 1931.

To the Honorable Secretary of State:

I file herewith House Bill No. 210 without my approval.

In its original form, this bill provided for a judicial review of the findings and decisions of the Workmen's Compensation Bureau and further provided that the findings of fact and decisions of the Bureau should have the same force and effect as the findings of fact and conclusions of law of the District Court in trials without a jury. In the course of the passage of this measure, however, there was added thereto an amendment, which not only changes the original purpose of this measure, but as enacted, leaves its provisions repugnant and contradictory. The bill contains language providing that the findings of fact and decisions of the Bureau shall have the same force and effect as the findings of fact and conclusions of law of the District Court, and at the same time it contains contradictory language to the effect that upon an appeal from a decision of the Bureau

to the District Court, the action upon the appeal shall be tried "de novo" as in the case of other civil actions. Obviously, the Courts cannot give effect to these conflicting provisions.

The bill, as amended, also provides that the allowance of doctors, hospital and medical expenses, not including "substantial awards" shall be construed as a denial of the claimant's right to participate in the fund. The term "substantial awards" is not defined, and as used in this bill, is ambiguous and certain to lead to difficulties in construction and application.

On the whole, I am of the opinion that this bill does not clarify or improve the present procedure, but does introduce further complications and uncertainty.

> Respectfully yours, GEO. F. SHAFER, Governor.

GFS:E

- Be It Enacted by the Legislative Assembly of the State of North
- § 1. AMENDMENT.] That Section 17 of Chapter 162 of the Session Laws of North Dakota for the year 1919, be amended and re-enacted to read as follows:
- § 17. Review.] The Bureau shall have full power and authority to hear and determine all questions within its jurisdiction, and its findings of fact and decisions shall have the same force and effect as the findings of fact and conclusions of law of the District Courts of this State in trials without a jury, and its decisions and findings shall be final; provided, however, that in case the action of the Bureau denies the right of the claimant to participate in the fund upon any ground going to the basis of claimant's right, provided that the allowance of doctors, hospital and medical expenses not including substantial awards to the claimant shall be construed a denial of the claimant's right to participate, then the claimant within 30 days after notice of such action of the Bureau shall have been served upon him by registered mail, may offer such further evidence by affidavit, deposition, or oral testimony before the Bureau as may have been omitted on the first hearing; whereupon the Bureau shall make new findings and a new order amending or refusing to amend its findings of fact, and if justified and required by such additional evidence, altering, modifying or reversing its prior decision, and if said new order still denies the right of the claimant to participate in the fund upon any basic ground, such claimant, within 30 days after notice of such final action shall have been served upon him by registered mail, may appeal to the District Court of the County where such injury was received or, if without the State, then to the District Court of any county in the state, and said action to be there tried de novo as in the case of other civil actions. Upon the filing of such notice for appeal the Bureau shall within

twenty days transmit to such District Court the original record made in such matter, including all notations made by the Commissioners; and said District Court shall pass upon the matter submitted, together with such further evidence as shall be desired, and the Court having fully heard and tried said action the Court shall make its order and decision, remanding the record back to the Bureau with its directions. Certified copies may be used in place of the original records. The cost and expenses of the proceedings upon appeal, including a reasonable attorney fee to be fixed by the Court in favor of a successful claimant, shall be taxed against the Bureau; and either party shall have the right to appeal to the Supreme Court of North Dakota as in ordinary civil actions triable de novo; provided, however, that no appeal shall lie from a decision entered under the continuing jurisdiction of the Bureau as outlined in Section 18 of this act excepting where the Bureau shall for the first time deny the right of claimant to participate in the fund.

§ 2. Repeal.] All acts and parts of acts in conflict herewith are hereby repealed.

Filed March 17,1931.

(H. B. No. 148—Svingen and Crockett.)

MANUFACTURE COFFINS AT PENITENTIARY

An Act authorizing and directing the State Board of Administration and the Warden of the Penitentiary to engage in manufacturing of coffins at the State Penitentiary to furnish employment to the inmates thereof.

VETO

March 17, 1931.

To the Honorable Secretary of State:

I file herewith House Bill No. 148 without my approval.

This bill authorizes, empowers and directs the State Board of Administration and the Warden of the Penitentiary to employ the inmates of the State Penitentiary in the manufacture of coffins. It requires these officials to provide the necessary equipment, material and supplies for the manufacture of coffins and authorizes the sale and distribution of them both on a wholesale and retail basis.

No appropriation, however, is provided to enable the Board of Administration and Warden to carry out the provisions of this Act, and it is, therefore, impossible to establish this industry. The business of manufacturing coffins involves, not only special equipment, but a good deal of special material and supplies, much of which is expensive, and it would involve a considerable investment in capital to establish and operate the business. It is also a highly specialized industry, requiring the employment of considerable skilled labor for the manufacture of all coffins, except those used for the burial of paupers. It is doubtful whether there would be any market at all for

the sale of ordinary coffins within the State of North Dakota manufactured by prison labor, and it is certain that the demand for pauper coffins would be small, indeed.

The feasibility of launching the State Penitentiary into this special industrial activity is so doubtful that I feel the decision to do so should be deferred until a more careful and thorough investigation can be made and until the Legislature has at the same time made adequate appropriations for the establishment thereof.

Respectfully yours, GEO. F. SHAFER, Governor.

GFS:E

- Be It Enacted by the Legislative Assembly of the State of North Dakota:
- § 1. The State Board of Administration and the Warden of the State Penitentiary under the direction of the said Board, is hereby empowered, authorized and directed to employ inmates of the State Penitentiary in the manufacture of coffins. They shall provide the necessary equipment for the manufacture of such coffins and shall provide such material and supplies, and inmate labor sufficient to carry out the provisions of this Act. They may in their discretion manufacture or buy and assemble such parts of such coffins, as handles, buttons and plates or other incidentals, as may be deemed advisable or necessary. They shall make rules and regulations governing the manufacture, sale and distribution of coffins so manufactured and shall keep a separate set of books for keeping track of and recording the account pertaining thereto.
- § 2. The Board of Administration shall fix and establish the wholesale and retail price of such coffins; provided, however, that coffins ordered or purchased by the State, and County or Municipality of the State for the burial of paupers by the State, County or Municipality, shall be sold at cost of manufacture.
- § 3. The funds and the profits that may accrue therefrom shall be kept separate and distinct and not intermingled with other funds of the State Penitentiary and shall not be transferred except by authority of law.
- § 4. The Board of Administration shall so far as compatible with the efficient business of manufacturing coffins, make use of any inmates and employees of the State Penitentiary.
- § 5. All Acts and parts of Acts in conflict herewith are hereby repealed.
- § 6. EMERGENCY.] This Act is hereby declared to be an emergency and shall take effect and be in force from and after its passage and approval.

Filed March 17, 1931.

March 14, 1931.

VETO

To the Honorable Secretary of State:

I herewith file House Bill No. 3 without my approval.

This measure reduces the mileage allowed Sheriffs and Deputies for travel upon official business by motor vehicle or team from 20¢ per mile to 16¢ per mile, and for travel by rail from 10¢ per mile to 8¢ per mile. I feel that this reduction is unjust to the Sheriffs and their Deputies under existing travel conditions in North Dakota. The Sheriff of each County is the chief peace of ficer of his County. He is chargeable with the duty of enforcing all the criminal laws and apprehending at all times and under all conditions, all criminal of-He, and his Deputies, must travel, under the call of duty. at any time of day or night, during winter and summer. Much of their travel must necessarily be on highways or roads that are unimproved. During each winter, some part of the State is blanketed with heavy snow, blocking the highways for weeks and months at a time, making travel by motor vehicle in those sections impossible and forcing the Sheriff's office to travel by horse drawn vehicles. The expense of travel either by motor vehicle or horse drawn vehicles under those conditions considerably exceed the present mileage allowance.

The proposed bill would impose an extraordinary hardship on Deputy Sheriffs, whose salaries, as limited by law, are now ridiculously low. The law limits the salaries of Deputies to \$100 per month, the chief deputies \$110 per month in all counties the population of which does not exceed 18,000, which includes most of the Counties of the State.

I do not believe that it is either good economy or good policy to discourage peace officers of the State in the performance of their duties by reducing the travel allowance provided below the present rate.

> Respectfully yours, GEO. F. SHAFER, Governor,

GFS:E

(H. B. No. 3-Twete.)

SHERIFF'S MILEAGE

- An Act to amend and re-enact Section 3521 of the 1925 Supplement to the Compiled Laws of the State of North Dakota for the year 1913 relating to Sheriff's mileage.
- Be It Enacted by the Legislative Assembly of the State of North Dakota:
- § 1. AMENDMENT.] Section 3521, of the 1925 Supplement to the Compiled Laws of the State of North Dakota is hereby amended and re-enacted to read as follows:

§ 3521. MILEAGE.] In addition to the salary prescribed by the preceding Section, the Sheriff or his deputy or deputies shall be allowed sixteen cents per mile for each and every mile actually and necessarily traveled in the performance of any of their official duties when such travel is by motor vehicle or by team; and that the Sheriff or his deputy or deputies, shall be allowed eight cents per mile for each and every mile actually and necessarily traveled by rail; Provided, however, that in lieu of such mileage any Sheriff shall be allowed actual expenses only in travel outside of the State on official business; Provided further that the Sheriff or his deputy or deputies shall furnish receipts for all sums paid out in amounts of \$1.00 or over for expenses incurred when traveling outside of the State, and the County Board shall not approve any bills for such expenses unless accompanied by such receipts.

§ 2. All Acts and parts of Acts in conflict herewith are hereby repealed.

Vetoed March 14, 1931.

(S. B. No. 118—Ettestad.)

TAX LEVY SCHOOL FACILITIES UNORGANIZED TERRITORY

An Act to provide educational facilities for children of school age residing in territory not organized as a school district, under the direction of the Board of County Commissioners of the county in which such children reside; to provide for the levying of taxes by the County Board upon the property in such territory for such purpose; and to make the compulsory attendance law applicable to all persons to whom such facilities are furnished.

VETO

March 17, 1931.

To the Honorable Secretary of State:

I file herewith Senate Bill No. 118 without my approval.

It appears to be the purpose of this measure to vest in the Board of County Commissioners the power to levy taxes in an amount not to exceed fourteen mills on each dollar of the assessed valuation of all taxable property within any territory not organized into or a part of any school district and in which school facilities are not furnished to resident children, and to impose upon such Board the duty and authority to provide school facilities in such unorganized territory, including the duty of paying tuition for the children residing in such unorganized territory attending public schools in other districts, and providing the transportation for such children. This bill to all intents and purposes, organizes all territory not now organized into or constituting a part of any school district into a sort of a special school district and constitutes the Board of County Commissioners as the School Board, for such territory for the purpose of providing school facilities for pupils residing in such unorganized territory.

I do not believe that this is a wise measure. It is quite certain that any territory within the State not now organized into, or constituting a part of any school district, remains in that condition because of sparse population and assessed valuation inadequate to support a school district. That being the case, it is not good policy for the State to force the status and burden of a school district upon such sparsely settled unorganized territory. I feel that it is better to permit the few citizens residing in such unorganized territory to seek school facilities for their children in adjoining school districts and remain free of the school tax burden which this bill, if it were to become a law, would impose on them.

Respectfully yours, GEO. F. SHAFER,

GFS:E

Governor.

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

- § 1. The Board of County Commissioners of each County in the State in which there may be territory not organized into or a part of any school district and in which school facilities are not furnished to resident children, shall annually levy a tax upon the property in such territory sufficient for the purposes hereinafter enumerated, not to exceed, however, an amount which will be produced by a levy of fourteen mills on each dollar of net taxable assessed valuation thereof.
- § 2. The proceeds of such tax shall be retained by the County Treasurer in a special fund for each separate division of such territory, and shall be disbursed upon the order of the Board of County Commissioners in the same manner as other county funds.
- § 3. The Board of County Commissioners shall have the power and it shall be its duty to administer the funds so produced for the purpose of providing educational facilities, including high school advantages, for the children of the division of unorganized territory where such funds are raised, and to that end it may pay tuition for such children in any of the public schools of this State may pay to the parents of such children as shall attend such schools, fees for the transportation of such pupils to school upon the same basis as such fees may be paid in common school districts, not consolidated, in this State (or such lesser amount as may be necessitated by lack of available funds); may furnish vehicular transportation by public conveyance in the same manner as may be permitted by common school districts in this State, and may furnish board and lodging and other accommodations for such children in another school district; provided that no expenditures shall be made to exceed the funds available for each division of unorganized territory.
- § 4. Each tract of unorganized territory which is separated from any other tract of unorganized territory by property of an

organized school district shall be administered as a separate division of territory, but any single area of land, of whatever size or shape, and not divided by any organized school district territory, shall be administered as a single division.

- § 5. The affairs of such territory shall be administered by the Board of County Commissioners with the object of furnishing to the children of school age residing within such territory school facilities as convenient as may be had, within the limits allowed by the available funds.
- § 6. Whenever the tuition of a child has been so provided for, and transportation fees equal to those payable by common school districts shall be paid as herein provided, the compulsory attendance law shall apply to all children of compulsory school age who reside within six miles of the school at which tuition is provided, and in case tuition and vehicular transportation are furnished, the compulsory attendance law shall apply to all children of compulsory school age to whom such facilities are offered or furnished.
- § 7. Should any of the territory now or hereafter subject to the terms of this Act become organized into a school district, or attached to any school district, any and all funds remaining in the hands of the County Treasurer to the credit of such division of unorganized territory shall be paid to such school district, and if a portion only of the division of unorganized territory shall be so organized or attached, the funds remaining shall be pro-rated upon the basis of the assessed valuation of the several portions of unorganized territory involved.
- § 8. All Acts or parts of Acts in conflict herewith are hereby repealed.

Filed March 12, 1931.

(H. B. No. 299-Committee on Delayed Bills.)

TAX LEVY UNORGANIZED TOWNSHIPS

An Act to amend and re-enact Section 9, Chapter 235, Session Laws of North Dakota for 1929.

VETO

March 17, 1931.

To the Honorable Secretary of State:

I file herewith House Bill No. 299 without my approval.

This bill increases both the tax rate and the purposes for which County Commissioners may levy taxes in unorganized townships. Under the present law, Section 9 of Chapter 235, Session Laws of North Dakota for 1929, the Board of County Commissioners have the same jurisdiction in relation to roads and bridges in unorganized parts of counties as township supervisors have in organized townships and may, for road and bridge purposes, levy not to exceed

two mills on the net taxable assessed valuation of such unorganized townships. House Bill No. 299 increases the jurisdiction of the County Commissioners in such unorganized townships to include caring for the poor, and increases the tax rate for such purposes from two mills to four mills.

I do not think it is good policy to increase the jurisdiction of County Commissioners over unorganized townships for any purpose, and particularly not where such increase of jurisdiction involves an increase in property taxes. Only sparsely settled and poorly developed territory in North Dakota now remains unorganized. In most of such unorganized districts, land values are low and the total assessed valuation small. It would be a hardship on the people residing in such unorganized districts to carry the usual township burdens incident to the improvement of highways and bridges and caring for the poor.

Furthermore, I feel that in these times the policy of the State should be exercised in the direction of diminishing and not increasing taxes on personal and real property.

> Respectfully yours, GEO. F. SHAFER, Governor.

GFS:E

- Be It Enacted by the Legislative Assembly of the State of North Dakota:
- § 1. AMENDMENT.] That Section 9, Chapter 235, Session Laws of North Dakota for 1929, is hereby amended and re-enacted to read as follows:
- § 9. Unorganized Township Tax Levies.] The Board of County Commissioners shall have the same jurisdiction in relation to roads and bridges, the caring for the poor and in the making of levies and assessments as the township supervisors now have in organized townships and shall have power to make levies for road and bridge purposes, for the care of the poor and for the making of assessments in such unorganized townships to be expended therein. The total tax for all purposes which may be levied by the Board of County Commissioners in such unorganized townships shall not exceed four mills on the dollar of the net taxable assessed valuation of such unorganized townships. Such limitation, however, shall not be construed as limiting the power of the Board of County Commissioners to levy general county taxes for road and bridge purposes in such unorganized territory as may be provided by law.

Filed March 17, 1931.