

§ 6. Nothing in this Act shall be construed to prevent either the assessor or the Boards of Review having jurisdiction to review and equalize, from valuing said property at a sum less than that determined by the Tax Commissioner as hereinbefore set out, when and if, in the exercise of the duties imposed upon them by law, they or either of them so determine.

Approved February 16, 1937.

CHAPTER 251

H. B. No. 18—(Representatives Peterson of Renville, Morland, Bjornson and Ritter)

TAXATION OF OIL AND GAS DRILLING RIGS AND EQUIPMENT

An Act to provide for the taxation of drilling rigs and all other equipment used in prospecting for oil and gas in the State of North Dakota.

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

§ 1. That all drilling rigs and all other equipment used and usable in connection with the business of prospecting for, mining for, or discovery of oil or gas in the State of North Dakota, and actually used for prospecting, mining and discovery purposes, shall not be assessed for taxation purposes until said property has been in the State of North Dakota for at least the period of one year.

Approved February 12, 1937.

TREES

CHAPTER 252

H. B. No. 292—(Thoresen, by request)

TREE BOUNTY

An Act providing for the allowance of a portion of the cost of planting and growing forest trees as a bounty therefor, and prescribing the duties of the assessor in connection therewith; repealing all Acts in conflict herewith; and declaring an emergency.

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

§ 1. BOUNTY FOR TREE PLANTING.] Any person who shall hereafter plant, cultivate and keep in growing, thrifty condition one acre and not more than ten acres of prairie land with any kind of

forest trees, and shall plant, or have planted, said trees, shall be entitled to Four Dollars for each acre so planted and cultivated and Two (\$2.00) Dollars bounty per acre for each succeeding year up to four, in which such trees are kept cultivated and growing, to be paid out of the General Fund of the County wherein such trees are so planted, but such bounty shall not be so paid unless such grove be maintained upon a tract of not less than eighty acres and shall have at least four hundred living trees in each acre so maintained and kept in growing condition, and in no case shall any bounty be paid in excess of the amount of real estate taxes levied for such year upon the quarter section of land of which such parcel of land planted to trees is a part.

§ 2. ALONG HIGHWAYS; LIMIT OF BOUNTY.] Every person planting such forest tree or trees suitable for hedge in rows as boundary lines along the public highways or on any other portion of his premises, which rows shall contain not less than two living trees to each rod and who shall in other respects comply with the provisions of this Article shall annually receive a bounty at the rate of Two Dollars for every eighty rods of each row such trees so planted shall be not less than 75 feet nor more than 100 feet from said highway; provided, however, that no bounty shall be paid or deduction allowed under the provisions of this Article for a longer period than five years upon any one tract or row of trees.

§ 3. PROOF OF PLANTING.] Any person wishing to secure the benefits of this Act shall, during the month of June, after planting such grove, row or rows of trees, and annually thereafter, file with the County Auditor of the County in which the same is located, a correct plat of the land, describing the section or fraction thereof on which said grove, row or rows have been planted or cultivated, and shall make due proof under oath of such planting and cultivation as well as of title to the land; setting forth the facts in relation to the growth and cultivation of the grove, row or rows of trees for which such bounty is demanded; provided, this Article shall not apply to any railroad company for planting trees within two hundred feet of its track for the purpose of making a snow fence, nor to any trees planted upon land held and acquired under the timber culture laws of the United States.

§ 4. EXAMINATION AND REPORT BY ASSESSOR.] It is hereby made the duty of the Assessor of every town or County at the time of making his assessment, to ascertain whether or not trees have been planted by any land owners in his town or County and for which compensation is claimed under this Article, and in case trees have been planted and such compensation is claimed, the assessor shall personally examine the grove or line of trees and make report to the extent and conditions thereof according to the prescribed form, the same to be returned to the County Auditor with the other returns and assessment book.

§ 5. REPEAL.] All Acts or parts of Acts in conflict with the provisions of this Act are hereby repealed.

§ 6. EMERGENCY.] 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 9, 1937.

VETERANS

CHAPTER 253

H. B. No. 219—(Caddell and Magill)

RECORD OF BURIAL DECEASED WAR VETERANS

An Act requiring the Adjutant General to secure information and keep records of and concerning the burial places of deceased war veterans who died in or are buried in the State of North Dakota and to provide methods and means of performing this duty.

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

§ 1. VETERAN'S BURIAL PLACES COMPILED.]

Sub-division 1. The Adjutant General of this State shall compile and keep a record of the burial places within this State of soldiers, sailors or marines who served in the military or naval forces of the United States in time of war. Such record, so far as practicable, shall indicate the name of each of such persons; the service in which he was engaged; the number of the regiment or company, if a soldier, and of the command, if a sailor or marine; the rank and period of service; the name and location of the cemetery or other place in which his body is interred; the location of the grave in such cemetery or other place; the character of headstone or marker if any, at such grave.

Sub-division 2. The Adjutant General shall cause blank forms to be prepared whereby the information required shall be transmitted to him. Every person or corporation, including a municipal corporation, owning or controlling any cemetery or burial place within this State in which are (in-)interred the bodies of persons who served in the military or naval forces of the United States in time of war, shall file with the Adjutant General a certificate on the forms provided by him, of the facts required for such record, so far as the same are within the knowledge of such person or corporation or its agents. The Adjutant General shall cause blank certificates to be distributed to such persons, officers and corporations as he deems advisable, with a request that such information be transmitted to him,