

Auditor shall make such payments on certificates furnished by the State Superintendent of Public Instruction.

§ 7. PAYMENT ON TEACHER-UNIT BASIS.] There shall be paid from said Equalization Fund to the Public School Districts of the State, \$120.00 for each grade or high school teacher-unit maintained by such school districts during the current year, where the schools have one to four teachers. If the schools have more than four teachers, each school district shall receive \$100.00 for each grade or high school teacher unit maintained. School districts that levy for general purposes during the previous year within four mills of their normal maximum levy shall receive full teacher-unit payments; those that levy within five mills shall receive a 75% payment; those that levy within six mills shall receive a 50% payment; those that levy within seven mills shall receive a 25% payment and all other districts shall receive no payment. If the school term is less than nine months the payments shall be such fractional part of full payment as the number of months the school is actually open is of nine.

Approved March 20, 1943.

STATE INSTITUTIONS

CHAPTER 247

H. B. No. 123—(Bergesen and Severson)

SOLDIERS HOME, OFFICIALS

An Act to amend and re-enact Section 1782 of the 1925 Supplement to the Compiled Laws of North Dakota, relating to appointment of Commandant and subordinate officers of the Soldiers Home, and declaring an emergency.

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

§ 1. AMENDMENT.] That Section 1782 of the 1925 Supplement to the Compiled Laws of North Dakota be and the same is hereby amended and re-enacted to read as follows:

§ 1782. COMMANDANT AND SUBORDINATE OFFICERS: QUALIFICATIONS.] Such board shall have the power and it shall be its duty to appoint a commandant for said home who shall serve during the pleasure of the board and who shall be one who was hon-

orably discharged from the military or naval service of the United States, who served in the Spanish American War or the First World War, whose salary shall not exceed twelve hundred dollars (\$1,200.00) per annum, and who shall nominate subject to the approval of the board, all necessary subordinate officers who shall all be persons either honorably discharged from the service of the United States or a wife or a widow of a person honorably discharged from the military or naval service of the United States. Such subordinate officers may be removed by the commandant for inefficiency or misconduct, but in case of removal he must make a detailed statement of the cause thereof to the trustees and the board shall have the power to reinstate such persons. The compensation of the subordinate officers shall be fixed by the board.

§ 2. 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, 1943.

CHAPTER 248

H. B. No. 124—(Bergesen and Severson)

SOLDIERS HOME, TRUSTEES

An Act to amend and re-enact Section 1779 of the Supplement to the Compiled Laws, 1913, as amended by Chapter 200 of the Session Laws, 1933; Board of Trustees of North Dakota Soldiers' Home, and declaring an emergency.

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

§ 1. AMENDMENT.] That Section 1779 of the Supplement to the Compiled Laws, 1913, as amended by Chapter 200 of the Session Laws, 1933, be and the same is hereby amended and re-enacted to read as follows:

§ 1779. BOARD OF TRUSTEES.] The general supervision and government of the Soldiers' Home shall be vested in a board of five members, to be styled, "The Board of Trustees of the Soldiers' Home". Upon and from the termination of the term of office of any present member of such board, his successor shall be appointed for a period of five years, and appointments hereafter made to such board shall be made so that at as early a date as possible such board shall consist of two members who shall have served in the Spanish-American War, two who shall have served in the First

World War and one who shall have served in the Second World War, and which members shall be appointed by the Governor by and with the advice and consent of the Senate; all such appointees must be citizens of the United States and residents of the State of North Dakota.

The compensation of the said trustees shall be five dollars per day each, for not exceeding twenty days in any one year, and their necessary expenses while performing their duties of office.

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

§ 3. EMERGENCY.] An emergency is hereby declared to exist and this Act shall be in full force and effect from and its passage and approva

Approved March 9, 1943.

TAXATION

CHAPTER 249

H. B. No. 201—(Hovey and Westby)

ABATEMENT OF TAXES

An Act to amend and re-enact Section 5 of Chapter 276 of the Session Laws of 1931 providing for abatements of real and personal property taxes, due to depreciation or other cause, and declaring an emergency.

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

§ 1. AMENDMENT.] That Section 5 of Chapter 276 of the Session Laws of 1931 is hereby amended and re-enacted to read as follows:

§ 5. Whenever taxes on any real estate remain unpaid and such property has not been sold to any purchaser other than the County, or when any personal property taxes remain unpaid, the board of county commissioners may, subject to the approval of the State Tax Commissioner, by reason of depreciation in the value of such property or for other valid cause, compromise with the owner of such property by abating a portion of such delinquent taxes on payment on the remainder.