

EQUALIZATION.

CHAPTER 59.

[H. B. No. 35.]

TOWN AND DISTRICT BOARD OF REVIEW.

AN ACT To Amend Section 39, Chapter 132; of the Session Laws of 1890, Entitled "An Act Prescribing the Mode of Making Assessments and the Levy and Collection of Taxes, and for other Purposes Relative Thereto.

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

§ 1. AMENDMENT.] Section 39 of Chapter 132, of the Session Laws of 1890, be amended to read as follows:

§ 39. TOWN BOARD OF REVIEW—DUTIES, COMPLAINTS AND GRIEVANCES.] The board of supervisors of each town, the recorder and president of incorporated villages, and the assessor, auditor, mayor, president and vice-president of each city (except cities whose charters provide for a board of equalization) shall meet on the fourth Monday of June at the office of the town clerk, recorder or auditor, for the purpose of reviewing the assessment of property in each town or district, and they shall immediately proceed to examine, ascertain and see that all taxable property in their town or district has been properly placed upon the list and duly valued by the assessor, and in case any property, real or personal, shall have been omitted by inadvertance or otherwise, it shall be the duty of the said board to place the same upon the list with the true value thereof, and proceed to correct the assessment, so that each tract or lot of real property, and each article, parcel or class of personal property shall be entered upon the assessment list at the true value thereof, but the assessment of the property of any person shall not be raised, until each person shall have been duly notified of the intent of the board so to do, and on the application of any person considering himself aggrieved, they shall review the assessment and correct the same as shall appear to him just; any two of said officers in towns and villages, and any three in cities are authorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented on that day; *Provided*, That they shall complete the equalization within six days. All complaints and grievances of individuals, residents of the town or district, in reference to the assessment of personal property, shall be heard and decided by the town board, *Provided*, That the complaints of non-residents in reference to the assessment of any property, real

or personal, and of others in reference to any assessment made after the meeting of the town board of review, shall be heard and determined by the county board.

§ 2. REPEAL.] All acts or parts of acts in conflict herewith are hereby repealed.

§ 3. EMERGENCY.] An emergency exists in this that boards of review meet before July first, and in order to secure the benefit of this act for 1895. *Therefore*, this act shall take effect from and after its passage and approval.

Approved, March 4, 1895.

EXECUTION.

CHAPTER 60.

[S. B. No. 47.]

RELATING TO PROPERTY NOT EXEMPT.

AN ACT to Amend Section 332 of Chapter 13 of the Code of Civil Procedure, Being Section 5136 of the Compiled Laws, Relating to Property Not Exempt From Execution.

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

§ 1. AMENDMENT.] That Section 332 of Chapter 13 of the Code of Civil Procedure, being Chapter 5136 of the Compiled Laws, be amended so as to read as follows:

§ 332. HOW CONSTRUED.] Nothing in this chapter shall be so construed as to exempt any real or personal property from execution issued on any judgment rendered in any bastardy proceedings under Chapter 37 of the Code of Civil Procedure, neither shall it be so construed as to exempt any personal property from execution for laborers' or mechanics' wages, or physicians bills except that absolutely exempt; *Provided, however*, That a physician in order to be entitled to the benefits of this act, must be a physician who has graduated at some reputable school of medicine, either of the United States or some foreign country, or who can produce a certificate of qualification from some state or territorial medical society, or who has been continuously engaged in the practice of medicine for a period of ten years or more; *Provided*, That in case of physicians' bills there shall also be exempt household and kitchen furniture, including stoves of the debtor, to an amount not exceeding four hundred dollars, and also two cows; *Provided, however*, That this shall not apply to physicians' bills contracted before the passage of this act; *And further provided*, That the collection of physicians' bills shall not be enforced