

## CHAPTER 225.

[H. B. No. 280—O'Connor.]

## WRITS OF ERROR.

An Act Providing for Writs of Error, and Granting to the Supreme Court Power to Prescribe Rules Therefor.

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

§ 1. The Supreme Court of the State of North Dakota shall have authority to prescribe rules for the issuance of Writs of Error to inferior courts of this state, to enforce the due administration of justice in all matters within its jurisdiction.

§ 2. The authority of the said Supreme Court to so provide for Writs of Error shall be in addition to the provisions of law now existing applicable to appeals.

Approved March 10, 1917.

## SWINDLING

## CHAPTER 226.

[H. B. No. 126—Tenneson.]

## SWINDLING.

An Act Defining the crime of swindling; prescribing a punishment therefor.

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

§ 1. SWINDLING DEFINED. PUNISHMENT.] Every person who, by means of three card monte, so called, or of any other form or device, sleight-of-hand, or other means, by use of cards, or instruments of like character, or by any other instrument, trick, device or artifice, obtains from another person any money or other property of any description, shall be deemed guilty of the crime of swindling, and shall be fined not less than one hundred dollars nor more than five hundred dollars or punished by imprisonment in the county jail for not less than thirty days nor more than one year, or by both such fine and imprisonment in the discretion of the trial court; and every person aiding, encouraging, advising or confederating with, or knowingly harboring or concealing any such person, or in any manner being accessory to the commission of the above described offense, and all persons who shall confederate together for the purpose of playing such games, or obtaining money by the means aforesaid, and any person who shall encourage, solicit or procure any other person to deliver to any third person any money or property, the person so encouraging, soliciting or pro-

curing another as aforesaid, or aiding, assisting or abetting another in the use of such means, shall be deemed principals therein and guilty of the crime of swindling and punished as hereinbefore provided.

Approved March 12, 1917.

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## TAXES

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### CHAPTER 227.

[S. B. No. 52—McBride and Hemmingsen.]

#### REVENUE AND TAXATION—ABATEMENT OF TAXES.

An Act to Amend and Re-enact Sections 2165 and 3646 of the Compiled Laws of the State of North Dakota for the year 1913, Relating to Revenue and Taxation, and the Abatement of Taxes.

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

§ 1. AMENDMENT.] That Section 2165 of the Compiled Laws of North Dakota for the year 1913 be amended and re-enacted to read as follows:

§ 2165. ABATEMENT OF TAXES, HOW MADE.] The board of county commissioners may, upon application and affidavit or other evidence, when satisfied beyond a doubt as to the illegality or unjustness of the assessment, or in case of error, abate in whole or in part taxes, whether real or personal; (1) Provided, however, that application therefor shall be submitted to it with a statement of the facts in the case, but no reduction, abatement or refundment of any special assessment made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality, and (2) provided further, that before any abatement or reduction of any assessment of taxes shall be made, the application and all records, or a certified copy thereof shall be filed with the tax commission, and such abatement or reduction shall also receive favorable action by said tax commission.

Full record of such abatement must be made, showing the reason for their action, and the county auditor shall certify such abatement to the county treasurer, who shall enter such facts opposite the tax so abated, which shall have the effect of discharging the amount of tax so abated. And whenever taxes on any real estate remain unpaid and such property has not been sold to any purchaser other than the county, by reason of depreciation in value or other cause, the board of county commissioners may compromise with the owner of such property by abating a portion of such delinquent taxes on payment of the remainder. The