

lowed to be used until such changes ordered by the inspector have been complied with, and such changes approved by him. The State Fire Marshal shall approve the appointment of local inspectors in cities and villages throughout the state. He may at any time order the removal of any local inspector for cause. Any of the state inspectors may condemn any electrical work found in a dangerous condition. All cities and villages may make provision for inspection by competent persons of all electrical work done within the confines of such city or village. Such local inspectors shall register their names with the Secretary of the State Board within ten days after their appointment. Fees may be charged to cover the cost of inspection, such fees are to be paid to the inspector by the contractor. All fees collected for applications under the provisions of this Act shall be used solely for the purpose of furthering the improvements of the grade of electrical construction within the state, as directed by the State Board, said Board to report to the Governor at the close of the fiscal year, as provided by law, showing the receipts and disbursements for the preceding year. Any person who interferes or violates any provisions of this Section shall be guilty of a misdemeanor.

Sec. 7. Any person who shall engage as a profession in the installing or repairing of electrical wires or apparatus or the operating of moving picture machines or switch boards without having complied with the provisions of this Act shall be guilty of a misdemeanor, the minimum punishment whereof shall be a fine of ten dollars (\$10.00) and a maximum of one hundred dollars (\$100.00) in the discretion of the court. Any violation of the provisions of this Act shall be reported to the State's Attorney in the county in which said violation occurs.

Sec. 8. REPEAL.) That Chapter 118 of the Laws of North Dakota for the year 1917 is hereby repealed.

Approved March 7, 1919.

EQUALIZATION BOARD

CHAPTER 124.

(S. B. No. 39—Committee Taxes and Tax Laws.)

STATE BOARD OF EQUALIZATION

An Act to Amend and Re-enact Section 2141, Compiled Laws of North Dakota, 1913, Creating a State Board of Equalization, and Prescribing its Powers and Duties.

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

Sec. 1. AMENDMENT.) That Section 2141 of the Compiled

Laws of North Dakota, for the year 1913, is hereby amended and re-enacted to read as follows:

Sec. 2141. The Governor, Attorney General, State Auditor, Commissioner of Agriculture and Labor, and the State Treasurer, shall constitute the State Board of Equalization, a majority of whom shall constitute a quorum for the transaction of business. The Governor shall be ex-officio president of said Board and the State Tax Commissioner shall act as its secretary and general administrative officer. The said Board shall meet annually on the first Tuesday in August, at the office of the State Tax Commissioner, and shall then examine and compare the returns of the assessment of the property in the several counties of the State, and proceed to equalize the same, so that all taxable property in the several counties of the State shall be assessed uniformly within the classes and at the percentage of full and true value in money required by law. In making such equalization the Board shall be governed by the following rules:

1. It shall raise the valuation of each class of personal property of each county, which in its opinion is returned below its true proportionate value, to such price and sum as it believes to be the true proportionate value.

2. It shall reduce the valuation of each class of personal property of every county, which in its opinion is returned above its true proportionate value, to such price and sum as it believes to the true proportionate value thereof.

3. It shall add to the aggregate value of the property of every county which it believes to be valued below its true proportionate value in money, such per centum in each case as will bring the same to its true proportionate value in money.

4. It shall deduct from the aggregate valuation of the property of every county, which it believes to be valued above its true proportionate value, such per centum in each case as will reduce the same to its true proportionate value in money.

5. At such annual meeting the Board shall hear any and all complaints from the tax payers with regard to the assessment of any taxes required by law to be assessed, or by the State Tax Commissioner or his authorized agent; and the Board is hereby authorized, required and directed to make such adjustments in such assessments as it may deem just and proper under the laws of the State, and in making such adjustments it may add to or deduct from or remit any tax previously assessed, or it may require re-assessment of such tax in any case.

6. Upon its completion of such equalization and determination of the aggregate value of the property of the State, the said Board shall decide upon the rate of tax to be levied for the current year, together with any other special or general taxes required by law to be levied.

7. The Board may at any time require the Tax Commissioner

to appear before it to make statements, furnish information, produce records or testify with regard to any matter connected with the administration of the Tax Laws of the State.

Approved March 6, 1919.

ESTRAYS

CHAPTER 125.

(S. B. No. 163—Committee Public Printing.)

ESTRAY NOTICE.

An Act to Amend and Re-enact Section 2658 of the Compiled Laws of North Dakota for the Year 1913, Relating to Estrays.

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

Sec. 1. AMENDMENT.) Section 2658. NOTICE OF TAKING UP ESTRAYS.) Each person taking up an estray horse, mare, colt, ass, mule or neat cattle, sheep, hog or goat shall, within ten days thereafter give notice of the finding and taking up of said animal, in the official newspaper published in the county where such animal is found. Such notice shall truly describe the animal found by giving its color, sex, probable age and weight, and all the marks and brands thereon. Immediately after the first publication of said notice the publisher thereof shall send by registered mail to the Commissioner of Agriculture and Labor and to the county auditor of the County in which said animal was found, a newspaper clipping containing the same. Unless such animal is earlier claimed the notice shall be published in said paper for three successive weeks. The registry receipts for the notices sent to the Commissioner of Agriculture and Labor and to the county auditor as provided for herein, together with proof of publication of such notice for three successive weeks, shall be filed in the office of the county auditor of the county where estray was found before it can be appraised, or before appraisers can be appointed. Unless such receipts and proof of publication are so filed the publisher of such paper shall forfeit all right to his publication fees, and shall be liable to civil damages for any loss or damage caused by his neglect, and the person taking up said estray, unless he shall cause the same to be filed, shall forfeit all right to reimbursement for charges, costs and damages. Any person taking up an estray who fails to advertise the same or otherwise comply with the provisions of this section, shall be liable to the owner for all damages caused by such negligence or failure, and shall be guilty of a misdemeanor; provided if any person shall take up an estray which is apparently worth-