

§ 7. AMENDMENT.] Section 5235a20 of the Supplement to the Compiled Laws of 1913, is hereby amended and re-enacted to read as follows:

§ 5235a20. Any person, partnership, association or corporation who shall commit in this State any act declared unlawful by Sections 3, 5, 8, 10, 13 or 14 of this act, shall be deemed guilty of a felony and on conviction in any court of competent jurisdiction be punished by a fine of not less than one hundred nor more than five thousand dollars, or by confinement in the North Dakota State Penitentiary for a term of not less than one year nor more than seven years.

§ 8. AMENDMENT.] Section 5235a22 of the Supplement to the Compiled Laws of 1913, is hereby amended and re-enacted to read as follows:

§ 5235a22. All fees herein provided for shall be collected by the Securities Commission and shall be by it turned into the State Treasury, and the amount thereof over and above the amount appropriated by the Legislature to the use of said Commission is hereby appropriated to said Commission for its use in such manner as it may deem necessary and proper for enforcing the provisions of this act. All claims for the payment thereof shall be audited and paid in the same manner as are other claims against the state; provided, however, that any balance in said fund at the end of each biennial period shall revert to the general fund.

Approved March 11, 1931.

STATE TRANSPORTATION OFFICER

CHAPTER 275

(S. B. No. 142—Hamilton and Lynch.)

STATE TRANSPORTATION OFFICER

An Act to amend and re-enact Section 3526a1 Supplement to the Compiled Laws of 1913, providing for a State Transportation Officer, his compensation, and relating to the transportation of prisoners and patients to institutions under the jurisdiction of the State Board of Administration.

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

§ 1. AMENDMENT.] That Section 3526a1 Supplement to the Compiled Laws of 1913 is hereby amended and re-enacted to read as follows:

§ 3526a1. APPOINTMENTS; DUTIES; COMPENSATION.] The State Board of Administration shall appoint a competent person who shall be known as the State Transportation Officer and whose duty it shall be to transport and convey to the Penitentiary and to the

Reform School persons sentenced and committed to these institutions, and to transport to the Asylum for the Insane persons who have been adjudged insane by the insanity board of any county. Such Transportation Officer shall at all times be under the direction of the State Board of Administration and may be removed from his office by said Board at any time for incompetency or for failure to properly perform the duties of his office. He shall receive as compensation for his services a sum not to exceed twenty-four hundred dollars (\$2,400.00) per annum together with actual and necessary expenses incurred in the discharge of his duties.

§ 2. EMERGENCY.] An emergency is hereby declared to exist and this act shall become effective immediately upon its passage and approval.

Approved March 11, 1931.

TAXATION

CHAPTER 276

(H. B. No. 35—Johnson.)

ABATEMENT UNJUST OR INVALID ASSESSMENTS

An Act providing for the abatement of unjust or invalid assessments and refund of unjust or invalid taxes; prescribing the form of application for abatements and refunds; prescribing the duties of the county auditor and of the board of county commissioners in connection therewith; providing for appeal to the district court; providing for the compromise of delinquent taxes on real estate sold to the county; making the provisions of this act retroactive; repealing Section 2165 of the 1925 Supplement to the Compiled Laws of North Dakota for the year 1913 and all acts and parts of acts in conflict herewith.

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

§ 1. Unless otherwise expressly provided, if any person (including any firm or corporation) against whom an assessment has been made or a tax levied, claims such assessment, or tax or any part thereof to be invalid for any reason herein stated, the same may be abated, or the tax refunded if paid, and the board of county commissioners is authorized and empowered, subject to the approval of the State Tax Commissioner, to abate or refund, in whole or in part, such invalid assessments or taxes in the manner hereinafter prescribed and in the following cases only

1. When an error has been made in any identifying entry or description of the property, in entering the valuation thereof or in the extension of the tax, to the injury of the complainant.

2. When improvements on any real property were considered or included in the valuation thereof, which did not exist thereon at the time fixed by law for making the assessment.