

**OPINION
51-157**

January 26, 1951 (OPINION)

TAXATION

RE: Abatement

This office has received your letter of the 24th inst. requesting an opinion "as to whether an application for abatement of taxes must be made on or before November 1 in the year in which such taxes become delinquent, or whether the county commissioners may, in their discretion, abate said taxes if application is made after that date."

It is our opinion that section 57-2303 N.D.R.C. 1943 fixed the jurisdiction of the board of county commissioners by providing that "the board, if application is filed on or before the first day of November in the year in which such taxes become delinquent, may abate, etc." The specification of the date "first day of November" must be given its apparent meaning. If it was not intended thereby to fix a time after which the board could not abate what could the purpose of specifying any date be?

Therefore, it is our opinion that an application for abatement filed after November 1st confers no jurisdiction whatsoever and therefore the board may not make an abatement upon an application filed after November 1st of the year in which the tax in question becomes delinquent. See 71 N.D. 499, 2 N.W.2d 537.

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