

Revenue.

CHAPTER 48.

(EXEMPTIONS.)

AN ACT to amend Subdivision Five of Section Two of Chapter Twenty-eight of the Political Code of 1877.

Be it enacted by the Legislative Assembly of the Territory of Dakota:

§ 1. PROPERTY EXEMPT FROM TAXATION.] That subdivision five of section two of chapter twenty-eight of the Political Code of 1877, be and the same is hereby amended as to read as follows: "The grounds and buildings of library, scientific, educational, benevolent and religious institutions, colleges or societies, devoted solely to the appropriate objects of these institutions, not exceeding ten acres in extent and not leased or otherwise used with a view to pecuniary profit."

§ 2. CONFLICTING ACTS REPEALED.] All acts or parts of acts conflicting with the provisions of this act be and the same are hereby repealed.

§ 3. This act shall take effect and be in force from and after its passage and approval.

Approved, February 22, 1879.

CHAPTER 49.

(CHANGE OF TIME FOR LISTING, ETC.)

AN ACT to amend Chapter Twenty-eight of the Political Code, entitled "Revenue," passed at the 12th Session of the Legislative Assembly.

Be it enacted by the Legislative Assembly of the Territory of Dakota:

§ 1. TIME FOR COMMENCING ASSESSMENT.] That section seven of said chapter, be and the same is hereby amended by striking out the words, "first Monday in," and insert the words, "fifteenth day of"—

§ 2. WHAT PROPERTY TO BE LISTED.] That the first clause of section eight of said chapter twenty-eight, be and the same is hereby amended so as to read as follows: "All taxable property, real and personal, shall be listed and assessed each year in the name of the owner thereof as soon as practicable on and after the 15th day of February, including all property owned on the first day of January of that year.

§ 3. SAME.] That section 17 of said chapter, be and the same is hereby amended by striking out the word "February" where it occurs in said section, and inserting in lieu thereof the word "January."

§ 4. DATE WHEN TAXES BECOME DELINQUENT.] That section fifty-four of said chapter, be and the same is hereby amended by striking out the word "January" where it occurs in said section, and inserting the word "February."

§ 4. SAME.] *That section fifty-four of said chapter, be and the same is hereby amended by striking out the word "January" where it occurs in said section, and inserting the word "February."*

§ 5. PENALTY.] That section fifty-five of said chapter, be and the same is hereby amended as follows: After the words "there shall be added as a penalty" five per cent. on the amount so remaining unpaid, and one per cent. per month

thereafter until paid, to be added on the first day of each month.

§ 6. DATE OF TREASURER'S NOTICE OF SALE.] That section sixty-one of said chapter, be and the same is hereby amended by striking out the word "August" where it occurs in said section, and inserting the word "September."

§ 7. DATE OF SALE.] That section sixty-two of said chapter, be and the same is hereby amended by striking out the word "September" where it occurs in said section, and insert the word "October."

§ 8. DATE OF FILING RETURNS OF SALE] That section sixty-five of said chapter, be and the same is hereby amended by striking out the word "October" where it occurs in said section, and inserting the word "November."

§ 9. WHEN AUDITOR TO FORWARD LIST OF NEW TAXABLE LANDS.] That section eighty-five of said chapter, be and the same is hereby amended by striking out the words "fifteenth day of February" in the last line of said section, and inserting the words "thirtieth day of January."

§ 10. COUNTY COMMISSIONERS TO ASCERTAIN AMOUNT OF REDEMPTION MONEY.] It shall be the duty of the board of county commissioners in the several counties of this Territory, at each annual meeting of said board, to examine the county treasurer's "tax-sale book" and "stub receipts," and ascertain the amount of redemption money in the treasury and compel the said treasurer to account for the same.

§ 11. All acts and parts of acts conflicting with the provisions of this act are hereby repealed.

§ 12. This act shall take effect and be in force from and after its passage and approval.

Approved, February 22, 1879.