

Revenue.

CHAPTER 98.

AN ACT to Amend Section Twenty-six of Chapter Twenty-eight of the Political Code of the Revised Codes of 1877.

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

§ 1. TOWNSHIP ASSESSORS TO DELIVER ASSESSMENT ROLL.] That section twenty-six of chapter twenty-eight of the Revised Codes of 1877, be, and the same is, hereby amended by inserting between the words "county" and "assessors," where they occur in the first part of said section, the words "and township."

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

Approved, March 9, 1883.

CHAPTER 99.

COLLECTION OF TAXES ON RAILROAD PROPERTY.

AN ACT to Provide for the Levy and Collection of Taxes Upon the Property of Railroad Companies in this Territory.

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

§ 1. PER CENTAGE OF GROSS EARNINGS TO BE PAID IN LIEU OF OTHER TAXES.] In lieu of any and all other taxes upon any railroads except railroads operated by horse-power, within this Territory, or upon the equipment, appurtenances, or appendages thereof or upon any other property situated in this Territory, belonging to the corporation owning or operating such railroads, or upon the capital stock or business transaction of such railroad company, there shall hereafter be paid into the treasury of this Territory, a percentage of all the gross earnings of the corporation

owning or operating such railroad, arising from the operation of such railroad as shall be situated within this Territory, as hereinafter stated, that is to say:

Every such railroad corporation or person operating a railroad in this Territory shall pay to said Treasurer each year for the first five years after said railroad shall be or shall have been operated in whole or in part, two (2) per centum of such gross earnings; and for and in each and every year after the expiration of the said five years, three (3) per centum of the said gross earnings; and the payment of such per centum annually as aforesaid, shall be and is in full of all taxation and assessments, whatever, upon the property aforesaid. The said payments shall be made one-half ($\frac{1}{2}$) on or before the fifteenth day of February, and one-half ($\frac{1}{2}$) on or before the fifteenth day of August, in each year, and for the purpose of ascertaining the gross earnings aforesaid, an accurate account of such earnings shall be kept by said company; an abstract whereof shall be furnished by said company to the Treasurer of this Territory, on or before the first (1st) day of February in each year; the truth of which abstract shall be verified by the affidavits of the treasurer and secretary of said company, and for the purpose of ascertaining the truth of such affidavits and the correctness of such abstracts, full power is hereby vested in the Governor of this Territory, or any other person appointed by law, to examine under oath, the officers and employes of said company, or other persons, and if any person so examined by the Governor or other authorized person, shall knowingly or willfully swear falsely concerning the matter aforesaid, every such person is declared to have committed perjury. And for the purpose of securing to the Territory the payment of the aforesaid per centums, it is hereby declared that the Territory shall have a lien upon the railroad of said company and upon all property, estate and effects of said company whatsoever, personal, real or mixed. And the lien hereby secured to the Territory shall have and take precedence of all demands, decrees and judgments against said company.

§ 2. WHERE COMPANY SHALL FAIL TO MAKE RETURN.] If any railroad company in this Territory shall fail to make return of its gross earnings, as aforesaid, or of any part thereof, at the time and manner provided by law, and such default shall continue during the period of thirty (30) days, such company shall be subject to a penalty in an amount equal to twenty-five (25) per cent. of the tax imposed upon such company by this act. And the Treasurer of the Territory shall forthwith ascertain the amount of such tax justly due from such company as nearly as may be from such evidence as may be available, and shall thereupon collect such tax, as so ascertained, together with the said penalty thereon. The

amount of tax ascertained by the Territorial Treasurer as in this section provided, shall, together with the said penalty thereon, be by him entered in the books of his office; and such entry when so made shall stand in the place of the report required by law to be made by such company; and shall in all courts within this Territory, be evidence of the amount of such tax and penalty, and of the other facts stated therein in pursuance of this act.

§ 3. NEGLECT TO PAY TAXES.] In case any railroad company shall fail or neglect to pay the taxes reported by it to be due, in pursuance of this act, for the period of thirty (30) days after the same shall have become due by the terms thereof, in such case there shall be added to the amount of such tax ten (10) per centum thereof, as a penalty for such failure or neglect to pay.

§ 4. TERRITORIAL TREASURER TO DISTRAIN.] At any time after the expiration of the period of thirty (30) days after any tax has become due and payable under the provisions of this act, the Territorial Treasurer or his deputy shall distrain sufficient goods, chattels or other moveable property if found within this Territory to pay the taxes or per centum due from such corporation, together with the penalty thereon herein provided; and shall immediately advertise the sale of the same in at least three newspapers published within this Territory, stating the time when and the place where such property shall be sold. Such sales shall take place at some point on the railroad of such delinquent company, and at least four (4) weeks notice of the time and place of such sale shall be given. Such delinquent company, its successors or assigns, may pay any such taxes and penalty, at any time before the sale of property distrained as herein provided; and thereupon further proceedings in connection with such distress shall cease, and the property distrained be surrendered to the owner thereof.

§ 5. LANDS SUBJECT TO TAXATION.] The lands of any railroad company shall become subject to taxation in the same manner as other similar property, as soon as the same are sold, leased or contracted to be sold or leased; and on or before the first day of April of each year, each railroad company having lands within this Territory, shall return to the county clerk of each county, full and complete lists verified by the affidavits of some officer of the company having knowledge of the facts, of all lands of such company situated in such county, sold or contracted to be sold or leased during the year ending the last day of December preceding, and the list furnished on or before the first day of April, A. D. 1883, in compliance with the terms of this section, shall include a complete list of all lands sold or leased or contracted to be sold or leased prior to the last day of December, A. D. 1882.

§ 6. HOW TAX APPORTIONED.] The moneys received and col-

lected by the Territorial Treasurer in pursuance of *the* [this] act, shall be disposed of by him as follows :

One-third ($\frac{1}{3}$) thereof shall be retained in the Territorial Treasury for the use of the Territory and the remainder shall be apportioned among the several counties into or through which railroads *respectfully* [respectively] run in proportion to the number of miles of main track situated in such counties respectively.

§ 7. That all acts or parts of acts in conflict with this act are hereby repealed.

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

Approved, March 9, 1883.

Roads.

CHAPTER 100.

TO VACATE TERRITORIAL ROAD IN YANKTON COUNTY.

AN ACT to Vacate the Territorial Road in Section Thirty-six in Township Ninety-four of Range Fifty six in Yankton County, and for other purposes.

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

§ 1. CERTAIN PORTION OF ROAD VACATED.] That the Territorial road heretofore located and running through section thirty-six in township ninety-four of range fifty-six in Yankton county, that being the section set apart for the Dakota Hospital for the Insane, be and the same is hereby vacated so far as it crosses said section.

§ 2. EXTENSION OF ROAD.] That said Territorial road is hereby extended from the point where said road crosses the south line of said section, westerly, on the same width as is provided by law, along the south line of said section to the southwest corner of the same; thence northerly along the west line of said section to a point where it joins said Territorial road as heretofore located through said section.

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

Approved, March 8, 1883.