

## Taxes.

### CHAPTER 107.

#### FOR IMPROVEMENT OF STREETS AND SIDEWALKS.

AN ACT to Amend Section 45 of Chapter 24 of the Political Code.

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

§ 1. AMENDED.] That section 45 of chapter 24 of the Political Code be, and the same is, hereby amended to read as follows :

§ 2. TAXES FOR REPAIRING STREETS AND SIDEWALKS.] Whenever two-thirds of the residents, owners in number or in value, of real estate bounding both sides of any street, not less than one square, shall petition to have such street graded, paved or otherwise improved, or the sidewalk thereof built or repaired, or when two-thirds of the owners of real estate, in number or in value, on one side of such street shall desire a sidewalk on that side, it shall be the duty of such board to levy and cause to be collected, by tax, upon the owners of real estate, lot or lots on such street or part of street, such a sum of money as is necessary for the improvement of said street or sidewalk, or the building of said sidewalk in front of each of the respective lots or at the side of any corner lot or lots, or real estate ;

*Provided, however,* That no real estate, lot or lots shall be taxed as aforesaid for sidewalks built or improvements done, at a greater distance from the front of said real estate, lot or lots, than one-half the distance to the opposite side of said street.

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

Approved, February 13, 1883.