

REVENUE AND TAXATION.

CHAPTER 100.

[H. B. No. 225.]

AMENDING THE ACT OF 1890.

AN ACT to Amend Chapter 132 of the Laws of 1890, Being an Act Entitled "An Act Prescribing the Mode of Making Assessments and the Levy and Collection of Taxes, and [for] Other Purposes Relative Thereto.

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

§ 1. AMENDMENT.] That Section 5 of said chapter be amended to read as follows:

Sec. 5. PROPERTY EXEMPT.] All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

First. All public school houses, academies, colleges, institutions and seminaries of learning, with the books and furniture therein and the grounds attached to such buildings necessary to their proper occupancy, use and enjoyment, and not leased or otherwise used with a view to profit; houses used exclusively for public worship, and the lots or parts of lots upon which such houses are erected.

Second. All lands used exclusively for burying grounds or cemeteries.

Third. All property, whether real or personal, belonging exclusively to the State or to the United States.

Fourth. All buildings belonging to the counties used for holding courts, for jails, for county officers, with the ground, not exceeding in any county ten acres, on which buildings are erected.

Fifth. All lands, houses and other buildings belonging to any county, township or town used exclusively for the accommodation or support of the poor.

Sixth. All buildings belonging to institutions of purely public charity, including public hospitals, Young Men's Christian Association buildings, Grand Army halls owned by a Grand Army post, together with the land actually occupied by such institutions not leased or otherwise used with a view to profit; and all moneys and credits appropriated solely to sustaining, and belonging exclusively to such institutions, and all land owned and occupied by agricultural societies, not leased or used with a view to profit not exceeding eighty acres.

Seventh. The shares of stock in all building associations organized under the laws of this State where the loans of such association are, by the by-laws thereof, confined strictly to members of the county in which such association is located.

Eighth. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or fire company organized therein.

Ninth. All public market houses, public squares or other public grounds, town or township houses, or halls used exclusively for public purposes, and all works, machinery or fixtures belonging to any town and used exclusively for conveying water to such town.

Tenth. All public libraries and real and personal property belonging to or connected with the same.

Eleventh. The personal property of each individual liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona fide* owner, to an amount not exceeding two hundred (200) dollars in value; *Provided*, That each person shall list all of his personal property for taxation, and the county auditor shall deduct the amount of the exemption authorized by this section from the total amount of his assessment, and levy taxes upon the remainder.

§ 2. AMENDMENT.] That Section 18 of said Chapter amended to read as follows:

Sec. 18. DEDUCTIONS FROM CREDITS, HOW MADE.] In making up the amounts of credits which any person is required to list for himself or other person, company or corporation, he shall be entitled to deduct from the gross amount thereof the amount of all bona fide indebtedness of himself or of any such person, company or corporation; but no acknowledgement of indebtedness, not founded on actual consideration, believed when received to have been adequate, and no such acknowledgement made for the purpose of being so deducted, shall be considered a debt in the meaning of this section. Nothing in this section shall be so construed as to apply to any bank, banker, company or corporation exercising banking powers or privileges, or to authorize any deduction allowed by this section from the value of any other item of taxable property than credits; *Provided*, That grain held by the producer of the same, actually sold or contracted to be sold, but not delivered, shall be classed as credits.

§ 3. AMENDMENT.] That Section 29 of said Chapter be amended to read as follows:

Sec. 29. COUNTY AUDITOR TO FURNISH ASSESSMENT BOOKS AND BLANKS—LIST OF MORTGAGES—DUTIES OF ASSESSOR AND REGISTER OF DEEDS—MEETING OF ASSESSORS.] The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district or township. He shall make out in the real property assessment

books complete lists of all lands or lots subject to taxation (showing the names of owners if to him known, and if unknown so state it,) the number of acres and the lots or parts of lots or blocks included in each description of property. There shall be appended to each personal property assessment book a list of all mortgages or other real estate securities held, owned or controlled by the residents of the town or district, showing the names of the owners or agents, alphabetically arranged, and the amount due on each separate instrument. The assessor of each district shall notify each owner or agent in whose name such mortgage or real estate security appears on said list, of the amount due on each of such securities, and they shall be listed by such owner or agent at their true value in money; and if such securities are not owned or controlled by such person in whose name they appear, he shall so state in the list provided for in Section 15 of this Revenue Law, and the assessor shall note such fact on the list furnished by the provisions of this section. It is hereby made the duty of the register of deeds to make out such lists according to the records of his office, and deliver them to the county auditor on or before the last Saturday of March in each year. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Saturday of April in each year; and the assessors shall meet on that day at the office of the county auditor for the purpose of receiving such books and blanks, and for conference with the auditor and county commissioners in reference to the performance of their duties, and the commissioners shall meet upon that day for that purpose.

§ 4. AMENDMENT.] That Section 46 of said chapter be amended to read as follows:

Sec. 46. STATE BOARD OF EQUALIZATION, HOW CONSTITUTED—MEETINGS—RULES FOR EQUALIZATION.] The Governor, State Auditor and Attorney General, with one qualified elector, not a member of any county board of equalization, from each judicial district of the State, to be appointed by the Governor, with the advice and consent of the Senate, shall constitute the State Board of Equalization. The persons so appointed shall hold their office for the term of two years from the 1st day of March succeeding their appointment, except that the term of office of the members of said Board appointed for the year 1890 shall expire March 1. 1891. The Governor shall fill all vacancies that may occur in said board by special appointment. The Governor shall be *ex-officio* president of said board, and the State Auditor shall act as secretary. The board may adjourn from day to day, and may employ such clerical assistance as may be deemed necessary to facilitate its labors. The members of said board shall receive the same per diem and mileage as may be allowed to members of the Legislative Assembly. The said board shall meet annually on the third Tuesday in August at the office of the State Auditor, and each member having taken the oath prescribed by law, they shall

examine and compare the returns of the assessment of the property in the several counties of the State, and proceed to equalize the same, so that all the taxable property in the State shall be assessed equally and at its true and full value. In the performance of their duties they shall be governed by the following rules:

First. They shall add to the aggregate valuation of the real property of every county which they believe to be valued below its true and full value in money such per centum in each case as will bring the same to its true and full value in money.

Second. They shall deduct from the aggregate valuation of the real property of every county which they believe to be valued above its true and full value such per centum in each case as will reduce the same to its true and full value in money.

Third. If they believe that the valuation of the real property of any town or district in any county, or of the real property of any county not in towns, villages or cities, should be raised or reduced without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, they may in every such case add to or take from the valuation of any one or more of such towns, villages or cities such per centum as they believe will raise or reduce the same to its true and full value in money.

Fourth. They shall add to the aggregate valuation of any class of personal property of any county, town, village or city which they believe to be valued below the true and full value thereof such per centum in each case as will raise the same to its true and full value in money.

Fifth. They shall take from the aggregate valuation of any class of personal property in any county, town, village or city which they believe to be valued above the true and full value thereof such per centum as will reduce the same to its true and full value in money.

Sixth. They shall not reduce the aggregate valuation of all the property in the State, as returned by the several county auditors, more than 1 per centum on the whole valuation thereof.

§ 5. AMENDMENT.] That Section 55 be amended to read as follows:

Sec. 55. DELINQUENT PERSONAL PROPERTY TAX—PENALTY—NOTICE OF SALE PUBLISHED, WHEN.] All unpaid personal property taxes shall be deemed delinquent on the 1st day of March next after they become due, and thereupon a penalty of 5 per cent. shall attach and be charged upon all such taxes. After the 1st day of March in each and every year the county treasurer shall immediately proceed to collect all delinquent personal property taxes, and if such taxes are not paid on demand, he shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of 5 per cent., and all accruing costs, and shall immediately proceed to advertise the same by posting notices in

three public places in the town or district where such property is taken; *Provided*, That if the tax to be so collected amounts to the sum of fifteen (15) dollars, or over, then such property so distrained shall also be advertised in one official newspaper, if there is one published in the county. Said notices and advertisement shall give a general description of the property to be sold and state the time when and place where such property will be sold, and if the taxes for which such property is distrained and the costs which accrue thereon are not paid before the time appointed for such sale, which shall not be less than ten days after the taking of such property, such treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes and costs of such distress and sale; *Provided, further*, That at any time after taxes become due and whenever the county treasurer of any county in this State has reason to believe and is of the opinion that any person against whom personal property taxes have been assessed and have become due is about to remove from the county or is about to remove his or her goods, chattels or other personal property from the county in which the same are situated and have been assessed, and if in the opinion of the said county treasurer his county is in danger or is liable to lose the amount of said personal property tax so due and unpaid as aforesaid, then the said county treasurer is authorized, and it is hereby made his duty to seize, distrain and sell sufficient personal property belonging to said person forthwith to satisfy and pay the amount of personal property tax so due and unpaid against such person, together with the costs and expenses of said seizure, distress and sale, as provided by law; and be it *Further Provided*, That nothing in this section shall be construed to affect any act passed by the Second Legislative Assembly for the extension of time for paying personal or real taxes for the year 1890.

§ 6. AMENDMENT.] That Section 48 be amended to read as follows:

Sec. 48. TAXES TO BE LEVIED IN SPECIFIC AMOUNTS — RATE, HOW DETERMINED.] All county, township, town, city and school district taxes, except special taxes for local improvements in cities or villages, shall be levied or voted in specific amounts, and the rate per centum shall be determined from the amount of property as equalized by the State Board of Equalization each year. The State tax shall be levied by the State Board of Equalization at their annual meeting in August of each year, and the rate of such tax shall be certified by the State Auditor to each county auditor on or before the 15th day of September annually. In levying said tax, the State Board of Equalization shall be limited by the amount necessary to raise for the purpose of meeting the appropriations made by the Legislative Assembly and the estimated general expenses of the State, as made by the Auditor. Such levy shall be made in a specific amount and the rate shall be de-

terminated by the State Auditor; *Provided*, That if the amount is greater than the rate prescribed in the Constitution will raise, then the State Auditor shall only certify the limited rate. The county taxes shall be levied by the county commissioners at the time of their meeting in July of each year. Such taxes shall be based upon an itemized statement of the county expenses for the ensuing year, which statement shall be included in the published proceedings of said board, and no greater levy of county taxes shall be made upon the taxable property of any county than will be equal to the amount of such expenses, with an excess of 5 per centum of the same. The taxes voted by incorporated cities, villiages, townships or school districts shall be certified by the proper authorities to the county auditor within ten days after the same are levied in each year. The rate per centum of all taxes, except the State tax and such other taxes, the rates of which may be fixed by law, shall be calculated by the county auditor according to the limitations hereinafter prescribed; *Provided*, That if any county, city, town or school district shall return a greater amount than the prescribed rate will raise, then the county auditor shall only extend such amount of tax as the limited rate will produce. Any city, village, town, township, or school district officer required by law to report the amount of taxes to be levied for such city, town, township, village or school district, and neglecting or refusing to make such report within the time required by this section, shall be subject to a penalty of not less than twenty-five (25) dollars for such refusal or neglect, to be recovered on complaint of the county auditor before any court of competent jurisdiction.

§ 7. AMENDMENT.] That the following section be added to said Chapter 132, to be known as Section 110:

Sec. 110. EXECUTION OF DEED WHERE LAND IS NOT REDEEMED—FORM OF DEED.] At the expiration of the time for redemption of lands sold for delinquent taxes, as provided in Section 103 of Chapter 132 of Laws of 1890, the county auditor of the county in which the sale of lands took place shall execute to the purchaser, his heirs or assigns, in the name of the State, a deed of the land remaining unredeemed, which shall vest in the grantee an absolute estate in fee simple in such land, subject, however, to all the claims which the State may have thereon for taxes or other liens or incumbrances. Such deed shall be issued by the county auditor under the seal of the county, and shall be conclusive evidence of the truth of all the facts therein recited and *prima facie* evidence of the regularity of all the proceedings, from the valuation of the land by the assessor up to the execution of the deed. Such deed shall be substantially in the following form:

"Whereas,.....did, on the....day of....., A. D. 189..., produce to the undersigned,, auditor of the county of....., in the State of North Dakota, a certificate of purchase bearing date the....day of.....189...,

signed by....., who at the last mentioned date was auditor of said county, from which it appears that the said....., as county auditor of said county, did, in manner provided by law, on the....day of.....18..., sell to.....the following described tract or parcel of real property, to-wit: (Insert description), which property was returned delinquent for the non-payment of taxes for the year 18..., amounting to.....dollars, including interest and penalty thereon and the costs allowed by law, and was sold to.....for the sum of.....dollars, he being the highest bidder therefor.] And it appearing that.....is the legal owner of the certificate of purchase, and the time fixed by law for redeeming the land therein described having now expired, and the same not having been redeemed as provided by law, and the said.....having demanded a deed for the tract of land mentioned in said certificate, and it appearing that said land was legally liable for taxation, and had been duly assessed and properly charged on the tax lists for the year 18..., and that said land had been legally advertised for sale for delinquent taxes, and were sold on the.....day of....., 18...

"Now, THEREFORE, This indenture, made this.....day of.....18..., between the State of North Dakota, by.....Auditor of said county, party of the first part, and the said.....party of the second part,—

"WITNESSETH: That the said party of the first part for and in consideration of the premises and the sum of one (1) dollar in hand paid, hath granted, bargained and sold, and by these presents hath grant, bargain and sell and convey unto the said party of the second part,.....heirs and assigns, FOREVER, the tract or parcel of land mentioned in said certificate and described as follows, to-wit: (Describe the land) TO HAVE AND TO HOLD said mentioned tract or parcel of land, with the appurtenances thereto belonging to the said party of the second part,.....heirs and assigns, FOREVER, in as full and ample a manner as the said Auditor of said county is empowered by law to sell the same.

"IN TESTIMONY WHEREOF, The said....., Auditor of said county of....., has hereunto set his hand and the seal of said county on the day and year aforesaid.[SEAL.]"

In case the land was bid in for the State and the certificate assigned under the provisions of Section 77, Chapter 132, Laws of 1890, the part enclosed in parentheses must be stricken out and the following inserted in lieu thereof:

"Offer for sale to the highest bidders the following described tract or parcel of real property (insert description), which property was returned delinquent for the non-payment of taxes for the year 18..., amounting to.....dollars, including interest and penalty thereon and the costs allowed by law, and no one bidding

upon such offer an amount equal to that for which said piece or parcel of land was subject to be sold, the same was bid in for the State. And it appearing by said certificate that the right, title and interest of said State to said tract or parcel of land acquired therein at said sale was on the.....day of.....18...., assigned to.....for the sum of.....dollars, being the amount due thereon at that time."

All records of sale of lands for delinquent taxes heretofore made by county treasurers prior to the year 1890 shall remain in the office of the county treasurer, and said treasurers shall make and execute the tax deeds for such sales after the time of redemption shall expire according to law.

§ 8. AMENDMENT.] That Section 68, Chapter 132, be amended to read as follows:

Sec. 68. NOTICE OF TAX SALE — FARM LANDS OFFERED IN BULK—FEES FOR PUBLISHING TAX LIST.] The county auditor, under the direction of the board of county commissioners or a majority thereof, shall give notice of the sale of real property by the publication thereof once a week for three consecutive weeks, commencing the first week in November preceding the sale, in such newspaper as may be designated for that purpose of the county, if there be one, and if there be no paper published in his county, shall give notice by a written or printed notice posted on the door of the court house or building in which courts are commonly held, or the usual place of meeting of the county commissioners, for three weeks previous to the sale. Such notice shall contain a notice that all lands on which the taxes of the preceding year (mentioning it) remain unpaid will be sold, and the time and place of sale, which time shall be the first Tuesday in the December following, and said notice must contain a list of the lands to be sold and the amount of taxes and penalty due. The auditor shall add to each description of land so advertised the sum of twelve (12) cents for each description other than town lots, and for each town lot the sum of ten (10) cents, to defray the expenses of advertising, which amount shall be paid by the county commissioners at the expiration of the sale upon the affidavit of the publisher; *Provided*, That in no case shall the property so advertised be charged for such advertising an amount exceeding the sum paid for the same; *Provided*, That before making said sale of lands on which the tax has not been paid the county auditor shall offer all lands so advertised for sale (not including town lots) for sale in bulk, and also all town lots subject to sale in bulk, and in case any person, persons or corporation shall bid the full amount of taxes, penalty, interest and cost due on all of such lands or town lots, then such auditor shall sell to the person, persons or corporations so purchasing such lands or town lots as aforesaid all of said lands or lots in bulk and shall issue certificates of sale therefor to the person, persons or corporations so purchasing in the same manner as

is in this act provided for individuals purchasing by separate tracts; but the rate of interest shall not exceed the rate of interest specified in said bid, and the persons bidding on said lands or town lots offering to take the same as the lowest rate of interest shall be considered the highest bidder; *Provided, further*, No higher rate of interest shall be allowed under the foregoing provisions than 10 per cent.

§ 9. REPEAL.] That Section 95, Chapter 132, Laws of 1890, is hereby repealed.

§ 10. AMENDMENT.] That Section 76, of Chapter 132 be amended to read as follows:

Sec. 76. TAXES FOR SUBSEQUENT YEARS, HOW LEVIED.] The taxes for subsequent years shall be levied on property so sold or bid in for the State in the same manner as though the sale had not been made; and if the purchaser or assignee of the State shall pay such taxes, the amount thereof with interest from the date of payment, after they shall have become delinquent, at the same rate as is provided upon the amount bid at the sale, shall be added to and be a part of the money necessary to be paid for redemption from sale; and the county treasurer shall, in all cases where such taxes are paid by the purchaser or assignee, prior to the return of the tax list to the auditor, write or stamp upon the face of the duplicate receipt which he is required to turn over to the auditor the words "paid by the purchaser at tax sale."

§ 11. AMENDMENT.] That the following section be added to Chapter 132.

Sec. 111. AUDITOR TO DECIDE QUESTIONS OF DISPUTE, ETC.] The Auditor of State shall hear and determine all matters of grievance relating to taxation on account of excessive valuation of property or for other cause when submitted to him with a statement of facts in the case and favorable recommendation of the commissioners and auditor of the county in which the property is situated. He shall keep a record of all cases so referred and of all decisions rendered, and upon deciding any case he shall forward a certified copy of such decision to the county auditor, who shall file the same and correct his books accordingly. He shall decide all questions that may arise in reference to the true construction of this act in accordance with the advice and opinion of the Attorney General, and such decision shall have force and effect until annulled by the judgment or decree of a court of competent jurisdiction.

Approved March 7, 1891.

CHAPTER 101.

[S. B. No. 187.]

MAKING DOGS PERSONAL PROPERTY.

AN ACT to Amend Section 160 of the Civil Code.

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

§ 1. AMENDMENT.] That Section 160 of the Civil Code be amended so as to read as follows:

Sec. 160. There may be ownership of all inanimate things which are capable of appropriation or of manual delivery, of all domestic animals, including dogs, of all obligations, of such products of labor or skill, as the composition of an author, the good will of a business, trade marks and signs, and of rights created or granted by statute.

Approved March 6, 1891.

CHAPTER 102.

[H. B. No. 179.]

ADJUSTMENT OF DELINQUENT TAXES DUE THE STATE FROM COUNTIES.

AN ACT for the Equitable Adjustment and Settlement of the Delinquent Taxes Due to the State from the Several Counties.

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

§ 1. COMMISSION TO ADJUST.] The State Auditor and Public Examiner are hereby created a commission to adjust and determine the amount of delinquent taxes due to the State from the several counties, and the accounts between the State and the said counties shall be adjusted in accordance with such determination when approved by the Governor.

§ 2. STATEMENT OF TAXES CHARGED.] The State Auditor shall furnish the county commissioners of each county in the State with a statement showing the amount of State or Territorial taxes charged to such county for each year preceding the 4th day of November, 1889; also, showing the amount received by the

Territorial or State Treasurer on account of such year's taxes, and the balance still unpaid as shown by the books in his office; said statement shall also show the amount of abatements claimed and allowed, if any; and also the amount of penalty and interest paid each year.

§ 3. STATEMENT OF UNPAID TAXES.] It is hereby made the duty of the county commissioners of each county, upon receipt of the statement provided for in this act, to prepare or cause to be prepared at the expense of the county a statement of the unpaid taxes for each of the years mentioned in Section 1 of this act, showing the amount of unpaid personal property taxes, the amount of abatements remaining in the hands of the treasurer for collection or the amount stricken from the list under the provisions of Section 56, Chapter 132, Laws of 1890; also showing the amount of taxes on real property, uncollected for each year, the amount of abatements or taxes refunded each year and the reasons therefor. This statement shall be made on such forms and in such manner as may be prescribed by the commission and, as soon as completed, forwarded to the State Auditor.

§ 4. ABATEMENTS, HOW ALLOWED.] Upon the receipt of the statements provided for above, it shall be the duty of the commission to carefully compare the same with the accounts of the Territorial Treasurer, now in the Auditor's office, and if they are satisfied that the abatements claimed are just and reasonable, they may allow the same and the State Auditor shall credit each county with such abatements and notify the county auditor of each county of the adjustment as so determined, and the amount due each fund in the county, and each town, city or school district shall be determined and adjusted on the same basis.

§ 5. ABATEMENTS ALLOWED, FOR WHAT REASON.] Said Commission shall allow abatements on real property, for the following reasons, to-wit: On account of double assessments of property; on all lands assessed and taxed prior to the entry thereof according to the laws of the United States; on all lands when the taxes have been declared illegal by a court of competent jurisdiction.

§ 6. CONSOLIDATED TAX ACCOUNT.] When the true balance due from each county to the State shall have been determined, the State Auditor shall open an account with each county, and charge the balance due for each year in one account to be known as the "consolidated tax account," and all taxes collected by the counties for the years so adjusted shall be credited to said account and may be reported as collections on account of the "consolidated tax account."

§ 7. DISCREPANCIES.] Whenever any material discrepancy shall be found to exist between the statement returned from the several counties and the account as shown by the books in the State Auditor's office, the Commission may, if they deem it necessary, either in person or by some one duly authorized by them,

make an examination of the accounts and tax lists of such county and ascertain wherein the discrepancy lies, and make the adjustment in accordance with such examinations; any expense necessarily incurred under the provisions of this section shall be paid out of the General Fund of the State on the proper vouchers approved by the Governor.

§ 8. WHEN ATTORNEY GENERAL SHALL ENFORCE PAYMENT.] In the event of the refusal or neglect of any county to furnish the statement required by this act, the said Commission shall have power and are hereby authorized to have such statement made at the expense of the county, and in case of the refusal of any county to pay the expense so incurred, the Attorney General shall proceed to enforce such payment of such expense according to law.

Approved March 11, 1891.

CHAPTER 103.

[S. B. No. 35.]

CANCELLATION OF CERTAIN ILLEGAL RAILROAD TAXES.

AN ACT Entitled "An Act Providing for the Cancellation of Certain Illegal Taxes on Railroad Grant Lands upon Which the United States Survey Fees Had Not Been Paid, and Describing the Manner in Which it Shall be Done."

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

§ 1. ILLEGAL TAXES, HOW CANCELLED.] That it shall be the duty of the board of county commissioners of any county, the city council of any incorporated city, the village trustees of any incorporated village, in the State of North Dakota, whenever it shall be made to appear to them by the duly verified petition or affidavit of the owner or owners of any lands, lots or parcels, or of any duly authorized agent or attorney acting for and on behalf of such owner or owners, that said lands, lots or parcels are within railroad grant lands, and that the United States survey fees on the same had not been paid prior to the passage and approval of an act passed by the United States Congress entitled "An act to provide for taxation of railroad grant lands and for other purposes," approved July 10, 1886, accompanied by the certificate of the Register or Receiver of the United States Land Office in which land district said property is situated, certifying that said lands, lots and parcels are within the railroad grant lands and that the United States survey fees had not been paid thereon prior to July 10, 1886, to at once pass a resolution,

which shall be spread on the minutes of said board, city council or village, as the case may be, to the effect that said tax so assessed on the lands, lots and parcels for the year or years, as set forth in the petition or affidavit and described therein, be and the same is ordered cancelled or satisfied; but the said board shall have no power under this act to cancel any taxes for years subsequent to 1886, and thereupon it shall be the duty of the County Auditor or county clerk, city clerk or clerk of the village, as the case may be, to forthwith transmit to the respective treasurers of said county, city or village a certified copy of said resolution and order, and the said treasurer shall thereupon at once make an entry upon the records in their respective offices cancelling said tax, together with the tax certificates, if any, held by said county, city or village; *Provided*, That the board of county commissioners, the city council and the village trustees shall have no power or authority under this act to cancel or satisfy any taxes for any year or years on any lands, lots and parcels on which there are any outstanding certificates of sale held by any person or corporation other than the county, city and village, unless the same shall have been first redeemed or paid by the said county, city and village; *Provided, further*, That nothing in this act shall authorize any person or corporation, who has paid into the treasury of any county, city or village any taxes on railroad grant lands covered by the provisions of this act, to recover back the said taxes so paid.

§ 2. REPEAL.] All acts or parts of acts in conflict with this act are hereby repealed.

Approved March 9, 1891.

CHAPTER 104.

[H. B. No. 85.]

LEGALIZING STATE TAX LEVY OF 1890.

AN ACT to Legalize and Validate the State Tax Levy for the Year 1890, as Made by the State Board of Equalization on the 26th Day of August, A. D. 1890.

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

§ 1. ACTS OF BOARD OF 1890 LEGALIZED.] That the State tax levy for the year 1890, of four mills on the dollar of the assessed valuation for general State purposes, and one-half mill on the dollar of the assessed valuation for interest on the State debt, as made by the State Board of Equalization at the regular meet-

ing of said board on the 26th day of August, A. D. 1890, is hereby legalized and made valid for all intents and purposes, the same as though said tax had been levied by the Legislative Assembly as required by Section 48 of Chapter 132 of the General Laws of 1890.

§ 2. EMERGENCY.] Whereas, the First Legislative Assembly failed and neglected to make the State tax levy for the year 1890, as required by law, and the public interests require that this act should take effect long prior to the first day of July, A. D. 1891, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 11, 1891.

CHAPTER 105.

[S. B. No. 124.]

PREScribing FEES FOR FILING ARTICLES OF INCORPORATION.

AN ACT to Amend Section 1, Chapter 139, General Laws of 1890, Entitled "An Act Requiring the Payment of Fees into the State Treasury by Corporations, upon Filing Articles of Incorporation, or upon Increase of Capital Stock."

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

§ 1. TAXATION OF CORPORATE STOCK—FEES.] That no corporation or association, other than those formed for religious, educational, benevolent, charitable, cemetery purposes, and building and loan association, and county mutual fire insurance companies, associations for the manufacture of dairy products, agricultural fair corporations, and any association formed for the purchase and maintenance of male animals for the improvement of stock not exceeding \$5,000 shall hereafter be created or organized under the laws of this State, unless the persons named as corporators therein, shall, at or before the filing of the articles of association or incorporation, pay into the State Treasury the sum of fifty (50) dollars for the first \$50,000 or fraction thereof of the capital stock of such corporation or association, and the further sum of five (5) dollars for every additional \$10,000 or fraction thereof of its capital stock.

§ 2. REPEAL.] All acts and parts of acts in conflict with this act are hereby repealed.

§ 3. EMERGENCY.] The absence, in the present laws of the State of North Dakota, of speedy and adequate remedies for the

enforcement of the provisions of this act, creates an emergency which calls for the immediate taking effect of the same; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved March 9, 1891.

CHAPTER 106.

[S. B. No. 182.]

AUTHORIZING LEVY OF STATE TAXES.

AN ACT Authorizing the Levy of State Taxes.

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

§ 1. STATE TAX LEVY.] The State Board of Equalization are hereby authorized and empowered, and it shall be their duty, to levy a tax each year, at their annual meeting, for the purpose of defraying the expenses of the State, not to exceed, in any one year, four (4) mills on the dollar of the assessed valuation of all taxable property in the State, to be ascertained by the last assessment made for State and county purposes, and also to levy a tax, not to exceed three-fourths ($\frac{3}{4}$) of one mill on the dollar, to pay the interest on the State debt.

Sec. 2. REPEAL.] All acts or parts of acts in conflict with the provisions of this act are hereby repealed.

Approved March 9, 1891.

CHAPTER 107.

[H. B. No. 28.]

EXTENSION OF TIME FOR PAYMENT OF PERSONAL TAXES OF 1890.

AN ACT Providing for Extension of the Time for the Payment of the Taxes for the Year 1890.

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

§ 1. TAXES, WHEN DELINQUENT.] That all unpaid personal property taxes for the year 1890 shall become delinquent on the 1st day of March, 1891, and real estate taxes become delinquent on

the 1st day of June, 1891, and shall draw interest at the rate of 1 per cent. per month from date of such delinquency until the 15th day of October, 1891, at which latter date there shall be added as a penalty 5 per cent. upon the amount remaining unpaid and 1 per cent. per month thereafter until paid, to be added on the first day of each succeeding month.

§ 2. DISTRESS AND SALE POSTPONED.] The county treasurers of the counties of the State of North Dakota shall not proceed to collect by distress and sale any of the taxes hereinbefore referred to until after the 15th day of October, 1891; *Provided*, That in case any person having personal property assessed and upon which the taxes are unpaid shall, in the opinion of the county treasurer, be about to move out of the county or dispose of such property, it shall be the duty of such treasurer to collect such taxes at any time after the tax duplicate has been placed in his hands as provided by law.

§ 3. REPEAL.] All acts or parts of acts in conflict herewith are hereby repealed.

§ 4. EMERGENCY.] An emergency existing, in that by general law the 5 per cent. penalty on delinquent taxes is added on the 1st day of March and June of each year and all personal property taxes can then be collected by distress sale, and it is necessary that this act take effect and become operative at a time long prior to July 1 next; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved February 28, 1891.

CHAPTER 108.

[S. B. No. 24.]

POWER OF COUNTY TO DISPOSE OF REAL ESTATE BID IN FOR DELINQUENT TAXES.

AN ACT Giving Power to County Commissioner to Dispose of Real Estate Bid in, in the Name of the County at Tax Sales.

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

§ 1. REAL ESTATE, HOW DISPOSED OF.] All the real estate bid in by the county treasurer at any former tax sale in the name of the county, and the county having received a tax deed for same, may be disposed of by the board of county commissioners at any regular meeting of such board.

§ 2. APPLICATION FOR PURCHASE.] Any person may make application to the county auditor for the purchase of any parcel, lot or piece of land, which was bid in by the county treasurer at

any tax sale and for which the county holds a tax deed. Such application must state description of the property which applicant wishes to purchase and the price he (or she) wishes to pay for same. Such price shall not be less than the price for which the real estate was bid in at the time of tax sale and cost of sale included.

§ 3. APPLICATION PRESENTED TO BOARD.] The county auditor shall present such application to the board of county commissioners at their next regular meeting and any such bid may be accepted or rejected by said board, as in their judgment may be proper, or said board may demand the prices for which the real estate was bid in, with 12 per cent. interest per annum, or said board may compromise upon a price, but under no circumstance shall any real estate be disposed of for less than the price said real estate was bid in at the time of sale, cost of sale included.

§ 4. WHEN PURCHASER SHALL PAY.] After the board of county commissioners having accepted an offer from a bidder or have agreed upon a price, the purchaser shall pay to the county treasurer such sum as agreed upon and deliver to the county auditor the treasurer's receipt therefor.

§ 5. AUDITOR TO FILE RECEIPT AND DELIVER DEED.] The auditor shall file the receipt in his office and charge the amount to the treasurer, which amount shall be credited to the general county fund, and said auditor shall make out and deliver to the purchaser a quit claim deed in the following form: Whereas has paid on the....day of..... A. D....., to the treasurer of..... county, N. D. the sum of \$..... now, therefore, in consideration of the above named sum, the county of does hereby release, assign and quit-claim all right, title and interest it may have acquired by a certain tax deed for the taxes of the year in and to the following described real estate, situated and being in the county of and state of North Dakota, described as follows; to have and to hold the above named premises, with all the appurtenances thereunto belonging or in anywise appertaining to said ..h.... heirs and assigns forever. Dated this.... day of....., 18....

.....
County Auditor.

§ 6. DEED, HOW EXECUTED.] Such deed shall be executed and acknowledged by the chairman of the board of county commissioners and attested by the county auditor.

§ 7. AUDITOR'S FEES.] The auditor shall be entitled to a fee of 25 cents for the making of each deed. The purchaser can demand several parcels in one deed, and in that case the county auditor shall be entitled to a fee of 25 cents for the first parcel and 10 cents for each additional parcel, the purchaser to pay said auditor's fees and costs of acknowledgement.

Approved February 25, 1891.

CHAPTER 109.

[S. B. No. 11.]

LEGALIZING ACTS OF STATE BOARD OF CANVASSERS.

AN ACT to Legalize the Action of the Governor, Chief Justice and Secretary of State Acting as a State Board of Canvassers.

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

§ 1. ACTS LEGALIZED.] That the action taken by the Governor, Chief Justice and Secretary of State as a canvassing board for the State and congressional officers, December the 11th, 1890, be and the same is hereby legalized and made valid in every respect.

Sec. 2. EMERGENCY.] An emergency existing by reason of the fact that there is now no law constituting a State Board of Canvassers; therefore this act shall take effect and be in force from and after its passage and approval.

Approved February 16, 1891

SEED GRAIN.

CHAPTER 110.

[H. B. No. 106.]

AMENDING LAW OF 1890.

AN ACT to Amend Section 6 of an Act Entitled An Act Authorizing Counties to Procure Seed Grain for Needy Farmers Resident Therein, Chapter 152 of the Session Laws of North Dakota, 1890, and to Re-Enact the Same as so Amended.

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

§ 1. AMENDMENT.] That Section 6, Chapter 152 of the Session Laws of 1890 be amended to read as follows:

Sec. 6. TAX BOARD MAY ISSUE WARRANTS INSTEAD OF BONDS, WHEN.] For the purpose of securing prompt payment of the principal and the interest of the said bonds, there shall be levied by the board of county commissioners at the time and in the