# TAX DEEDS.

### CHAPTER 155. [S. B. 171.]

#### TAX DEEDS FOR DELINQUENT TAXES.

AN ACT to Provide for the Execution of Tax Deeds for Lands Sold for Delinquent Taxes Under the Provisions of Chapter 126 of the Laws of 1897, and to Prescribe the Form and to Define the Effect of all Such Deeds, and the Title Thereby Conveyed.

#### Be it Engcted by the Legislative Assembly of the State of North Dakota:

§ I. TAX DEEDS. WHEN AND BY WHOM MADE.] At the expiration of the time for redemption of lands sold for delinquent taxes, as provided in section 82 of chapter 126 of the laws of 1897, and after the filing of the proof of notice of expiration of period for redemption. as provided in section 106 of said act and on production of the certificate of purchase, the county auditor of the county in which the sale of such 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 said purchaser, his heirs or assigns, 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 encumbrances; and such deeds shall be executed by the county auditor under his hand and the seal of the county, and such deeds 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 assessment and valuation of the land by the assessor up to the execution of the deed, and such deed shall be substantially in the following or other equivalent form:

S. L.-15

TAX DEEDS.

penalties and costs charged against said land, including personal taxes specified in the list and in the advertisement, constituting a lien thereon for the year (or years) 1..... to-wit: (here insert the description of the land offered for sale), and it appearing that the said A. B. is the legal owner of the said certificate of purchase, and the time fixed by law for redeeming the land therein described, having now expired and proof of the notice of the expiration of the period of redemption having been filed in the office of the county auditor, prior to the maturing of such certificate as provided by law, and said land not having been redeemed from such purchase pursuant to law, and the said A. B. having demanded a deed for the tract of land mentioned in said certificate, and which was the smallest or least quantity of the said tract above described that would sell for the total amount of taxes, penalties and costs charged against it, including any personal taxes specified in the list and in the advertisement of the sale of said land, which were a lien upon it, and it appearing that said lands were legally liable for taxation, and had been duly assessed and properly charged on the tax book or duplicate for the year (or years) 1...., and that said lands had been legally advertised for taxes and were sold on the 

Now, therefore, this indenture made this ...... day of ..... 1.... between the State of North Dakota by C. D. as county auditor of said county, of the first part and said A. B. 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 dollar in hand paid, has granted, bargained and sold, and by these presents does grant, bargain, 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 manner as the said county auditor of said county is empowered by law to sell the same.

In testimony whereof, the said C. D., as county auditor of said County of..... has hereunto set his hand on the day and year aforesaid.

Attest :

#### 

(Seal.) County Auditor of .....County, North Dakota-Which deed shall be acknowledged by said county auditor before some one authorized by law to take acknowledgments of deeds, for which said deed the county auditor shall be entitled to a charge of fifty cents, to be paid by the grantee in such deed.

In case the land is bid in for the county and the certificate assigned under the provisions of section 90 of chapter 126, Laws of 1807, the language of such deed inappropriate to such sales shall be stricken out and the following inserted in lieu thereof:

226

Which deed shall be acknowledged as aforesaid.

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

Approved March 8, 1899.

## TELEPHONE LINES.

## CHAPTER 156. [H. B. 94]

#### RIGHT OF WAY.

AN ACT to Provide for the Granting of the Right of Way by Municipal Corporations for Telephone Lines on and Over Public Grounds, Streets, Alleys and Highways, and Making Valid such Grants Heretofore Made.

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

§ I. RIGHT OF WAY.] That the board of county commissioners of any county, board of supervisors of any township, board of aldermen of any incorporated city or board of trustees of any town or village in this state, may, when deemed for the best interest of their respective municipal corporations, grant to any person who is a resident of this state, or to any company or corporation, the majority of the shares or stock of which is owned by residents of and the principal place of business of which is within this state, the right of way for the erection of a telephone line over or upon any public grounds, streets, alleys or highways under the care or supervision of such board granting such right of way.

Such right of way shall be granted subject to such conditions, restrictions and regulations as may be prescribed by the board granting the same, as to what grounds, streets, alleys or highways said