

be filed with the park commission. All claims against the park district arising out of negligence shall be in writing and verified by the claimant and shall contain a full, clear and concise statement of the transaction out of which it is alleged to arise, giving time, place, extent of injury and damage and shall be filed within thirty days from the date thereof with the clerk of the board. No action shall be maintained unless begun after thirty days and within six months from the date of the filing of the claim.

§ 7. POLICE MAGISTRATE TO HAVE JURISDICTION.] The police magistrate of the city shall have exclusive jurisdiction to try and determine all causes of action for violation of the rules or ordinances enacted by the board and the procedure therein with the right of appeal shall be as prescribed by general law.

§ 8. COMMISSIONERS, HOW GOVERNED.] In the issuing of bonds, warrants, certificates of indebtedness and in levying any tax or special assessment and in otherwise carrying out, enforcing or making effective any of the powers herein granted, the park commissioners and their officers and the park district shall be governed by and shall follow the laws enacted for the government of cities except as herein otherwise specially provided.

§ 9. EMERGENCY.] Whereas an emergency exists, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 6, 1905.

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## PERSONAL PROPERTY.

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### CHAPTER 144.

[H. B. No. 149—Martin.]

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#### UNLAWFUL TO DISPOSE OF PERSONAL PROPERTY WITHOUT PAYING TAXES.

AN ACT Making It a Misdemeanor to Move Personal Property From the State or Dispose of the Same, With the Intention of Avoiding the Payment of Personal Property Taxes.

*Be It Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. REMOVAL OR DISPOSAL OF PERSONAL PROPERTY ON WHICH TAXES ARE UNPAID A MISDEMEANOR.] Any person who shall remove from the state or dispose of any personal property that has been assessed for the purposes of taxation while such person shall be owing any personal property taxes within the state shall be deemed

guilty of a misdemeanor ; provided, such property be so removed or disposed of with the intention of avoiding the payment of personal property taxes.

§ 2. EMERGENCY.] Whereas, the present laws of this state relating to collection of personal property tax are inadequate, therefore an emergency exists, and this law [act] shall take effect and be in force from and after its passage and approval.

Approved March 9, 1905.

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## PERSONAL PROPERTY TAXES.

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### CHAPTER 145.

[H. B. No. 26—Davis.]

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#### PERSONAL PROPERTY TAXES

AN ACT to Amend Sections 1243 and 1244 of the Revised Codes of North Dakota of 1899, Relating to Delinquent Personal Taxes, and Amending Chapter 134 of the Session Laws of 1903.

*Be It Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] That sections 1243 and 1244 of the revised codes of North Dakota and chapter 134 of the session laws of 1903 be amended to read as follows :

§ 1243. DELINQUENT PERSONAL PROPERTY TAXES. WHEN DUE. PENALTY. DISTRESS.] All personal property taxes shall become due on the first day of December in each and every year, for which the tax was levied and becomes delinquent on the first day of March next after they become due, and thereupon a penalty of five per cent shall attach and be charged upon all such delinquent taxes, and thenceforth there shall be charged interest at the rate of one per cent per month on the original amount of the tax until the same is paid. The county treasurer shall, during the month of January preceding the time when such tax shall become delinquent, give notice of the fact by mailing to each person, firm or corporation, a written notice stating the amount of tax due from such person, firm or corporation, and the date when the same shall become delinquent. On or before the fifteenth day of August in each year the county treasurer shall make out a list of the unpaid delinquent personal property taxes, in the same order as they appear on the tax list, and deliver the same to the sheriff of his county, who shall notify by mail on or before September 15 each of the delinquents that such taxes have been placed in his hands for collection, and unless same are paid on or before October 15 he shall immediately proceed to collect all such