purchasers of school and institution lands for the purchase and sale of such lands and assignments of such contracts, when such assignments have been approved by the board of university and school lands, may be recorded without acknowledgment or further proof; and certified copies of such patents and receivers' receipts, certified and proved according to the laws of the United States and of this state in such manner as to entitle them to admission as evidence in the courts of this state are likewise entitled to be recorded without acknowledgment or further proof, and when so recorded shall be notice in like manner and to the same extent as the originals thereof would have been if the same had been recorded, and the record of all such instruments, or copies thereof, heretofore recorded which are certified in accordance herewith, is hereby validated, and from the passage and approval of this act, such record shall operate as notice to the same extent as hereinbefore provided for such certified copies of such instruments to be hereafter recorded.

§ 2. EMERGENCY.] Whereas, there is no law for the recording of certified copies of patents and other like instruments in this state, and the record thereof is a necessity, therefore an emergency exists and this act shall take effect and be in force from and after its passage and approval.

Approved March 13, 1905.

ROAD TAX.

CHAPTER 160.

[H. B. No. 115—Adams.]

AN ACT to Amend Section 1 of Chapter 162 of the Laws of 1903, Relating to the Expenditure of Money by Contract for Road Improvements in Counties Organized Into Civil Townships, and in Counties Not So Organized, and Prescribing the Duties of Supervisors of Townships and Boards of County Commissioners With Reference Thereto; Also to Repeal Section 3 of Said Chapter.

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

- § 1. AMENDMENT.] That section 1 of chapter 162 of the laws of 1903, amending section 1081 of the revised codes be amended and re-enacted so as to read as follows:
- § 1081. County road fund.] In each county of this state having a population of two thousand or more according to the latest United States or state census, there may be levied or collected, a property tax of not less than one mill on each dollar of the assessed valuation of all taxable property in the county, except in any cor-

porated city and village, which when collected, shall be kept in a distinct fund to be known as the county road fund and to be levied and expended in the improvement of highways as provided in this All sums levied and collected in townships organized into civil townships shall be levied and expended under the direction of the board of supervisors in such townships and in counties or parts of counties not organized into civil townships, the levy and expenditure of all sums collected for the improvement of highways, under the provisions of this act, shall be expended under the direction of the board of county commissioners under the provisions of section 1082, of the political code of 1899, as amended by section 2 of chapter 162 of the session laws of 1903. Such taxes shall be in addition to all other taxes for highway purposes otherwise prescribed by law; provided, that in counties not organized into civil townships the board of county commissioners of any such counties may contract to expend, and expend all moneys levied and collected under the provisions of section 1229 of the revised codes, as amended by section 1 of chapter 151 of the laws of 1901.

§ 2. REPEAL.] That section 3 of chapter 162 of the laws of 1903 is hereby repealed.

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

§ 4. EMERGENCY.] An emergency exists in this that the provisions of this act transfer expenditures for highways in certain cases from the board of county commissioners to the board of supervisors of townships and it is necessary that the proposals for contracts should be advertised prior to July 1st, therefore, this act shall take effect and be in force from and after its passage and approval.

Approved March 11, 1905.