

period of one year, as they may deem expedient, either in one or more of the county depositories as created by law, or such state or national bank as said Board of County Commissioners may designate; provided, that the rate of interest offered by banks making bids for sinking funds shall not be less than three per cent per annum; Provided further, that whenever funds accumulated in any sinking or special assessment fund, created for the purpose of redeeming bonds and paying interest thereon, or for carrying on some work of public improvement, are so deposited, the interest received from such time deposit shall belong to and become a part of the sinking or special assessment fund thereunto entitled.

Approved March 6, 1911.

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## COUNTY AUDITORS

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### CHAPTER 111.

[S. B. No. 238—Martin]

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#### DUTIES OF COUNTY AUDITORS.

AN ACT to Amend and Re-Enact Section 2240 Article 45, Chapter 24, of the Revised Codes of North Dakota for the Year 1905, Relating to the Duties of County Auditors and Prescribing How Records of Fees Shall be Kept.

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

§ 1. Section 2240 of article 45, chapter 24 of the revised codes of 1905 is hereby amended and re-enacted to read as follows:

§ 2240. AUDITOR TO CERTIFY ABSTRACTS. FEES.] It shall be the duty of the county auditor to attach his certificate to each abstract of title to real estate of his county that may be presented to him for that purpose, which certificate shall show the amount of taxes due and unpaid against, or tax title affecting the land described in such abstract, as the same may appear from the records of his office, and collect therefor the sum of twenty-five cents for each abstract so certified. He shall keep a book known as a fee receipt book in which shall be kept true and correct records of all fees received by him for any purpose, and it shall be his duty to deliver to the county treasurer to be turned into the general fund on the first day of each month all fees collected by him during the preceding month and take a receipt from the county treasurer therefor, and for each failure or refusal to comply with the provisions of this section, he shall be liable to a fine not exceeding one hundred dollars.

§ 2. **EMERGENCY.]** Whereas, an emergency exists in this, that under the present law county auditors are retaining the moneys received as fees for certifying to abstracts and deeds owing to an ambiguity in the language of the present law, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 3, 1911.

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## CHAPTER 112.

[S. B. No. 252--Cashel]

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### TAX LIST BY COUNTY AUDITOR. FORM.

AN ACT To Amend Section 1541 of the Revised Codes of 1905 Relating to Tax Lists Made Out by County Auditors.

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

§ 1. That Section 1541 of the Revised Codes of 1905 be amended to read as follows:

§ 1541. **TAX LIST MADE OUT BY COUNTY AUDITOR. FORM.]** As soon as practicable after the taxes are levied, the county auditor shall make out the tax lists according to the prescribed form, and to correspond with the assessment districts of the county. The rate per cent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization; but in calculating such rates, no rates shall be used resulting in any fraction of less than one-half of one-tenth of a mill; and in extending any tax whenever it amounts to the fractional part of a cent it shall be made one cent. The tax list shall also be made out to correspond with the assessment book, in reference to ownership and description of property, with columns for the valuation and for the various items of tax included in the total amount of all taxes set down opposite such description of property. The amount of special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate per cent of each tax at the head of the proper columns without extending the same, in which case a schedule of the rates per cent of such taxes shall be made on the first page of each tax list; such tax lists shall also show in a separate column the years for which any piece or parcel has been sold for taxes, if the same has not been redeemed, or deeded for such taxes. The county auditor shall on or before the first day of November in each year, make and transmit to the State Auditor, in such form as the State Auditor may prescribe, a complete abstract of the tax list of his county.

Approved March 3, 1911.

## CHAPTER 113.

[S. B. No. 287—Welch]

PREScribing THE DUTIES OF THE COUNTY AUDITOR.  
AN ACT Prescribing the Duties of the County Auditor upon Receipt of  
the Tax Levies Certified to Him.

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

§ 1. The County Auditor of such county in this state upon receipt of tax levies certified to him by the proper authorities of any incorporated city, village, town, township or school district in this state, shall, immediately upon receiving such tax levies so certified to him, acknowledge receipt thereof to the proper officer of any incorporated city, village, town, township or school district transmitting any such tax levy to him.

§ 2. All acts and parts of acts in conflict herewith are hereby repealed.

Approved March 6, 1911.

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## COUNTY COMMISSIONERS

## CHAPTER 114.

[S. B. No. 151—Duncan]

COUNTY COMMISSIONERS FURNISH BOND.  
AN ACT To Require County Commissioners in all Counties in the State  
of North Dakota, Elected or Appointed to the Office of County Com-  
missioner, to Furnish an Official Bond for the Faithful Performance  
of Their Duties, and Providing for the Approval of the Bond.

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

§ 1. COUNTY COMMISSIONERS FURNISH BOND.] Every person hereafter elected or appointed to the office of County Commissioner of any county within the state of North Dakota is hereby required to give to the county an official bond before entering upon the duties of his office, conditioned on the faithful performance and discharge of the official duties of his office, and to render a true, accurate and full account of all business transactions, powers and trusts of every kind and nature that shall come before him, or into his hands as such officer, according to law. Such