

# HIGHWAYS

## CHAPTER 168.

[H. B. No. 328—Dean.]

### PAYMENT OF HIGHWAY TAXES.

AN ACT to Amend Section 1990p of the Compiled Laws of 1913, Relating to the Payment of Highway Taxes.

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

§ 1. AMENDMENT.] That Section 1990p of the Compiled Laws of 1913 be amended to read as follows:

§ 1990p. ROAD LABOR OF TAXPAYERS.] Any taxpayer in any township, who so elects, shall notify the township overseer of highways before May 1st, of his intention to work out his road tax, and the township overseer shall file a list of such names with the township clerk before May 15th. *Provided*, that in unorganized territory the district overseer of highways or the deputy county superintendent of highways shall file said list with the County Auditor. Said taxpayers shall then be employed on the highways at the time and place at which the district overseer or the deputy county superintendent of highways shall designate. The compensation for this labor shall be paid as provided in Chapter 149 of the Session Laws of 1911. In all cases when the taxpayer elects to work out road taxes and when a warrant is drawn in his favor on the township treasury for the amount of taxes worked out by him, such warrants, if not paid when presented because of lack of funds shall not draw any interest whatever, but the County Treasurer shall credit the person named therein with the face value thereof without the computation of any interest, *provided*, however, that the face value of warrant does not exceed the amount of his road taxes for that year. Whenever a taxpayer elects not to pay his road taxes in [cash] labor he shall be deemed to accept the conditions here prescribed and shall not be entitled to any interest upon warrants drawn in the manner herein provided.

§ 2. EMERGENCY.] An emergency is hereby declared to exist and this Act shall take effect and be in force immediately after its passage and approval.

Approved, March 9, 1915.