

closures of mortgages may be recorded by the Register of Deeds without any such certificate from the County Auditor. The County Auditor shall keep a record of such transfers in a book kept for that purpose, showing the names of the grantor and grantee, a description of the property and the date of the transfer, and shall collect twenty-five cents for each certificate, from the person or persons presenting the same for certification, and said money so collected shall be by him paid into the office of the County Treasurer at the end of each month and be placed to the credit of the general funds of the county.

§ 2. EMERGENCY.] Whereas, an emergency exists in that at the present time it is impossible for a final decree of distribution to be recorded, completing the title to lands, unless the taxes are paid on all lands described in the final decree of distribution, and there are instances where one devisee is willing to pay the taxes and desires to have the final decree recorded, but that the final decree cannot be recorded because another one of the devisees refuses to pay the taxes and it would impose an injustice to require that one person pay the taxes of another, therefore this Act will be in force from and after its passage and approval.

Approved, February 27, 1915.

TAX ACCOUNTS

CHAPTER 253.

[H. B. No. 428—Petterson.]

CONSOLIDATED TAX ACCOUNT.

AN ACT to Amend Section 2274 of the Compiled Laws of North Dakota for 1913, Relating to What Accounts Shall be Carried as "Consolidated Tax Account," and Providing a Manner for the Settlement of Taxes.

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

§ 1. AMENDMENT.] Section 2274 of the Compiled Laws of North Dakota for 1913, relating to what accounts shall be carried as "consolidated tax account," is hereby amended to read as follows:

§ 2274. CONSOLIDATED TAX ACCOUNT.] The State Auditor shall carry upon the tax records of his office an account entitled "1910 and prior years," for each county, in which account shall be included the unpaid delinquent taxes charged against each county in the state for 1910 and all prior years. In 1915 the State Auditor shall in addition to the "consolidated tax account" carry separate accounts with every county for the following years, 1911, 1912, 1913 and 1914. When the 1915 tax becomes payable and is entered against the several counties on the books of the State Au-

ditor, the State Auditor shall notify each county of the amount owing and unpaid at that time on account of the 1911 tax. Upon receipt of this notice, the County Auditor shall cause to be made a list of the unpaid real and personal property taxes as shown by the books of the county for 1911. The County Commissioners shall review such list carefully and indicate and give their reasons for believing that certain of such unpaid tax charges cannot be collected. This list shall be certified to by the County Commissioners and the County Auditor and forwarded to the State Auditor, who shall examine such list and he shall credit the county on the unpaid 1911 taxes charged to such county, in the total sum of all the items which in his judgment should be cancelled. The State Auditor shall after crediting proper cancellations or deductions, again send to such county a statement showing the amount then due the state on account of unpaid 1911 tax, and the County Commissioners may authorize the County Auditor and County Treasurer to pay to the state from the county general fund, the amount necessary to balance the 1911 delinquent unpaid tax account charged on the books of the State Auditor to such county. After such settlement is made the county shall be relieved from reporting any 1911 tax to the state but any such collections that there may be shall be turned in to the general fund of the county to reimburse the county general fund for any amount that may have been paid to the state for a final settlement as hereinbefore prescribed. Such settlements shall be made yearly as the new tax becomes chargeable. The State Auditor shall carry no more than five accounts against each county covering unpaid delinquent taxes, one of which shall be known as "1910 and prior," and the other shall be the four last years' accounts.

Approved, March 10, 1915.

TAX LEVIES LIMITED

CHAPTER 254.

[H. B. No. 122—L. L. Twichell.]

LIMITS SALARY AND TAX LEVY INCREASE.

AN ACT to Limit Tax Levies During the Years 1915 and 1916, to Restrict Debt Limits, and to Regulate Salaries of Officers, and the Rights and Duties of Officials Now Dependent Upon Assessed Valuation.

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

§ 1. LIMIT OF LEVIES IN COUNTIES, CITIES, SCHOOL DISTRICTS, ETC.] The Board of County Commissioners of any county, or any county officer, any township board, or any township officer, any village board, or any village officer, any city council or city commission, park board, or board of education of any city, or any