

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

officer thereof, or the officers of any school district, or any other taxing district, or any officer thereof, that is authorized, or whose duty it may be, under the laws of the state, to fix or make any levy on the assessed valuation of property for the purposes of any taxation, shall not during the years 1915 and 1916 levy any amount for purposes of taxation that will exceed by more than five per cent. for the year 1915, and 10 per cent. for the year 1916, the amount that such board or officer was authorized to levy on the assessed valuation of 1914. Any of the aforesaid officers, whose duty it may be under existing laws to levy taxes at a certain rate in mills, or fraction thereof, shall not levy during the years 1915 and 1916 at any rate that will produce revenue in excess of 105 per cent. and 110 per cent., respectively, of that which would be produced by the levy of the prescribed rate upon the assessed valuation of 1914; *provided*, however, that nothing in this Section shall be construed to prevent the raising of revenue to meet expenses which may be authorized to be incurred under laws passed by the Fourteenth Legislative Assembly.

§ 2. SALARIES.] No salary of any official now determined by the amount of the assessed valuation of property within any political sub-division shall be increased during the years 1915 and 1916, or prior to July 1st, 1917, beyond the amount now authorized on the basis of assessed valuation for the year 1914.

§ 3. AUTHORITY, RIGHTS AND DUTIES BASED ON ASSESSED VALUATION.] When under the laws of this state the duty of any official to levy taxes, or the right, duty, or authority of any person to perform any act is conditioned upon the assessed valuation of the property within any political sub-division, the rights, duties and authority as now fixed and established under the assessed valuation of the property within such political sub-division for the year 1914, shall not be in any manner changed or modified during the years 1915 and 1916, or prior to July 1st, 1917, except when the addition of five per cent. and ten per cent. for the years 1915 and 1916, respectively, to the assessed valuation for the year 1914 would be sufficient to vest such authority, right, or duty, under existing laws.

§ 4. DEBT LIMIT.] The debt limit of any political sub-division within this state shall not be increased prior to July 1st, A. D. 1917, more than ten per cent. annually, above that now fixed by law upon a basis of the assessed valuation of the property within such political sub-division for the year 1914.

§ 5. REPEAL.] All Acts or parts of Acts in conflict herewith are hereby repealed.

EMERGENCY.] Whereas, an emergency exists in that the salary of certain officials, and other matters covered in the foregoing Act, are based upon the assessed valuation of property, therefore, this Act shall take effect and be in force from and after its passage and approval.

Approved, March 12, 1915.