

TAX LISTS PUBLISHED

CHAPTER 256.

[H. B. No. 49—Bratten.]

TAX LISTS TO BE PUBLISHED THREE SUCCESSIVE ISSUES.

AN ACT to Amend Section 2189 of the Compiled Laws of North Dakota for 1913, Relating to the Publication of Delinquent Tax List.

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

§ 1. AMENDMENT.] Section 2189 of the Compiled Laws of North Dakota for 1913 is hereby amended to read as follows:

§ 2189. AUDITOR'S NOTICE OF SALE; PUBLISHER THEREOF MUST GIVE BOND.] The County Auditor, under the direction of the Board of County Commissioners, or a majority thereof, shall give notice of said sale in a legal newspaper in said county, having at least three hundred bona fide subscribers. In case no newspaper published in the county has three hundred bona fide subscribers, then such tax list shall be published in a legal newspaper in the county to be selected by the Board of County Commissioners. Each legal newspaper in said county desiring to be considered by the Board of County Commissioners as an applicant for the publication of the tax list of the current year, shall under oath state the average number of such paper's bona fide subscribers for the year last past, not including exchanges, free subscribers and sample copies, and shall when requested so to do by the Board of County Commissioners, submit the subscription book or books of such paper to the Board of County Commissioners, as proof of such bona fide subscription list. The newspaper in which said delinquent tax sale notice is to be printed shall be selected at the regular October meeting of each year. Said delinquent tax sale notice shall be printed for the three successive issues of said newspaper immediately preceding the tax sale. If there be no newspaper printed in the county the County Auditor shall give notice of such delinquent tax sale by a written or printed notice posted on the door of the court house or the building in which terms of court are usually held, or the usual place of meeting of the Board of County Commissioners. In case the newspaper designated to print the tax list has a daily edition then such delinquent tax list shall be published in one issue of the daily edition and in two consecutive issues of the weekly edition of the same paper. The publisher or publishers of the newspaper selected by the Board of County Commissioners for the publication of said tax list shall give bond to the county in the sum to be fixed by the Board of County Commissioners of not less than five hundred nor more than one thousand dollars, to be approved by the Board of

County Commissioners, or a majority thereof, for the correct and legal publication of such tax list in conformity with a copy furnished by the County Auditor. Said notice shall contain the information that all lands on which the taxes of the preceding year (describing the same) remaining unpaid, shall be sold and the time and place of sale shall be the second Tuesday in December following. Such notice of delinquent tax sale shall contain a list of the lands to be sold, the name of the owner, as the records appear, and the amount of taxes and penalty due to which the Auditor shall add to each description of land so advertised the sum of twenty-five cents, and for each description of town lot the sum of ten cents, to defray the expenses of advertising.

The cost of such advertising shall be paid by the County Commissioners at the expiration of the sale upon the affidavit of the publisher; *provided*, that in no case shall the property so advertised, be charged for such advertising an amount exceeding the sum actually paid for the same. To give further notice to the public of such tax sale, it shall be the duty of the County Treasurer to mail to each owner as the records appear, whose lands or lots are to be sold, a notice giving a legal description of the land offered for sale, said notice to be mailed not earlier than October first, nor later than October fifteenth, prior to date of sale. *Provided*, further, that in case the Auditor's copy furnished to the publisher of the delinquent tax lists contain matter other than description of the land to be sold and total amount due thereon, including penalty, interest and costs, which shall be printed in one sum total, then the extra space required to print the same shall be paid for by the county at the rate required for other legal printing.

Approved, February 20, 1915.

TAX DEEDS

CHAPTER 257.

[H. B. No. 56—Twichell.]

RIGHTS OF OWNERS OF TAX DEEDS.

AN ACT to Amend Section 2199 of the Compiled Laws of the State of North Dakota for the Year 1913.

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

§ 1. AMENDMENT.] Section 2199 of the Compiled Laws of North Dakota for the year 1913 is hereby amended to read as follows:

§ 2199. RIGHTS OF PURCHASERS WHEN LANDS NOT REDEEMED.] The purchaser of any piece or parcel of land shall, if there be no