

## TRANSFER OF REAL PROPERTY

### CHAPTER 252.

[S. B. No. 241—Trageton.]

#### TRANSFER OF REAL PROPERTY—DUTY OF COUNTY AUDITOR.

AN ACT to Amend and Re-enact Section 2212 of the Compiled Laws of North Dakota for 1913, Relating to the Duty of the County Auditor and the Requirements of the Transfer of Real Property as to Taxes, Deeds and Other Instruments of Conveyance.

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

§ 1. AMENDMENT.] That Section 2212 of the Compiled Laws of North Dakota for 1913 is hereby amended and re-enacted to read as follows:

§ 2212. When any deed or patent is presented to the County Auditor for transfer he shall ascertain from the books and records in the office of the County Treasurer if there are any current taxes due on the land described therein, or any special assessment due thereon; he shall also ascertain from the books and records in the Auditor's office if there be delinquent taxes on the said land described within, or special assessments due thereon, or if it has been sold for taxes, and if there are current taxes, delinquent taxes or special assessments due or installments of special assessments due, he shall certify to the same, and when the receipt of the County Treasurer shall be produced for the said current taxes, delinquent taxes or special assessments or installments of special assessments and for any other current or delinquent taxes, or special assessment of [or] installments of special assessments that may be in the hands of the County Treasurer or County Auditor for collection, the County Auditor shall enter on every deed or patent so transferred, over his official signature, "taxes and special assessments or installments of special assessments, paid and transfer entered," or if the land described has been sold for taxes, "paid by sale of the land described within," or if it is an instrument entitled to record without regard to taxes, "transfer entered," and unless such entry is made upon any deed, or patent, the Register of Deeds shall refuse to receive or record the same. A violation of the provisions of this Section by the Register of Deeds shall be deemed a misdemeanor, and upon conviction thereof he shall be punished by a fine of not less than one hundred dollars and not exceeding one thousand dollars, and he shall be liable to the grantee of any instrument so recorded for the amount of any damage sustained; *provided*, that Sheriff's or referee's certificates of sale on execution or fore-

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.

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## TAX ACCOUNTS

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### CHAPTER 253.

[H. B. No. 428—Petterson.]

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#### 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-