

conflicting with the provisions of Article 9, Chapter 19, of the Political Code (Section 2004-2034 herein); provided, also, that the Board of County Commissioners shall have the same jurisdiction in relation to roads and bridges, and the same power to levy road taxes on organized parts of counties, as the township supervisors now have in organized townships.

Sec. 2. REPEAL.) All Acts or parts of Acts in conflict with the provisions of this Act are hereby repealed.

Sec. 3. EMERGENCY.) Whereas an emergency exists in that the amount allowed to be levied for bridge purposes at the annual township meeting is inadequate and it being necessary for the preservation of the public health, peace and safety that this Act shall take effect and be in force prior to the date of the annual township meeting; therefore, this Act shall take effect and be in operation from and after its passage and approval.

Approved March 7, 1919.

TAXES

CHAPTER 232.

(S. B. No. 153—Whitman.)

PROPERTY SOLD TO STATE OR COUNTY FOR TAXES.

An Act to Amend and Re-enact Section 2306 of the Compiled Laws of North Dakota for the year 1913, Relating to Property Sold to the State or County for Taxes.

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

Sec. 1. AMENDMENT.) That Section 2306 of the Compiled Laws of North Dakota for the year 1913, be and the same hereby is amended and re-enacted to read as follows:

Sec. 2306. COUNTY COMMISSIONERS TO INSTITUTE AND CONDUCT PROCEEDINGS.) The Board of County Commissioners in any county in this State is hereby authorized to cause the proceedings hereinafter provided to be instituted and conducted, whenever in the judgment of said board it is advisable to do so, provided, however, that such proceedings shall be instituted at least once in three years. Whenever the Board of County Commissioners desire such proceeding to be instituted, it shall, at some regular meeting, pass a resolution to that effect and the proceedings hereinafter provided shall be thereupon instituted forthwith.

Sec. 2. That all Acts and parts of Acts in conflict herewith are hereby repealed.

Approved March 7, 1919.

CHAPTER 233.

(H. B. No. 180—Renauld.)

REDEMPTION OF LAND SOLD FOR TAXES.

An Act to Amend and Re-enact Section 2223 of the Compiled Laws of North Dakota for the Year 1913, Relating to the Redemption of Land Sold for Taxes.

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

Sec. 1. AMENDMENT.) That Section 2223 of the Compiled Laws of North Dakota for the year 1913 is hereby amended and re-enacted so as to read as follows:

Sec. 2223. NOTICE OF EXPIRATION OF REDEMPTION. CERTIFICATE HOLDERS. AUDITOR.) Every person holding a tax certificate shall, at least ninety days before the expiration of the time for the redemption of the lands therein described, present such certificate to the County Auditor and thereupon the Auditor shall prepare, under his hand and official seal, a notice to the person in whose name such lands are assessed, specifying the description of such lands, the amount for which the same were sold, the amount required to redeem such lands from sale, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire, which notice the Auditor shall cause to be delivered to the Sheriff or his deputy who shall serve it personally upon the owner, if known to be a resident of the State, but which may, if the owner be a non-resident, be given by registered letter, addressed to such owner at his last known postoffice address, and by publication once in each week for three consecutive weeks, in some newspaper printed and published in the county where such lands are situated, if there be one; if none, then in some newspaper printed and published at the Capital of the State, and in case the property covered by such certificate is occupied, then service of such notice shall, in addition to the foregoing provision, be made upon the person in possession thereof. Proof of notice herein provided for must be filed in the office of the County Auditor prior to the maturing of such certificate, and no deed shall issue until such proof has been duly filed. The fees for serving and the printers' fees for publishing such notice shall be added to the amount required to redeem such land and shall be paid by the party offering to redeem such land before any certificate of redemption shall be issued. In case of failure on the part of the holder of any tax certificate to present the same to the Auditor at the time hereinbefore provided, the same may be so presented at any time within three years thereafter, and thereupon such notice shall be issued and served as hereinbefore provided, and the time for redemption of such lands shall expire ninety days after such notice; provided, that the county shall not be liable for any expense incurred under the provisions of this section. Provided, further, that said

tax certificates, also any subsequent taxes paid by the holder thereof, shall continue to draw interest until said taxes are paid or redeemed. Provided, further, that in case said tax certificate should for any reason be declared void the interest thereon shall cease from and after three (3) years from the date of such certificate.

Approved March 7, 1919.

TELEPHONE COMPANIES

CHAPTER 234.

(H. B. No. 111—L. H. Larson.)

MUTUAL TELEPHONE COMPANIES

An Act Defining Mutual Telephone Companies, Placing Same Under Control of Railroad Commissioners and Providing for Certain Rules and Conditions Governing Same.

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

Sec. 1. MUTUAL TELEPHONE COMPANIES DEFINED.) The words "Mutual Telephone Company" as used in this Act shall mean any number of persons, numbering fifteen or more, associated in a company or corporation engaged in the business of furnishing communication by telephone within the State of North Dakota, primarily for their own convenience and not for profit, the expenses of such company or corporation being met by assessments on the individual members except as herein provided.

Sec. 2. MUTUAL TELEPHONE COMPANIES DECLARED TO BE COMMON CARRIER.) Mutual Telephone Companies when their line or lines are of Standard construction with either grounded circuit or metallic circuit, and equipped with standard instruments are hereby declared to be common carriers and as such shall come under Chapter 209 of the Compiled Laws of 1915 except as herein provided.

Sec. 3. ASSESSMENTS.) It shall be the duty of any Mutual Telephone Company to make assessments sufficient to meet the expenses of the system and to provide a sinking fund sufficient to cover depreciation.

Sec. 4. EXTENSION OF LINE AND SYSTEM.) Mutual Telephone Companies shall be deemed established for the community in which the system is built, and the by-laws of such companies shall make provisions for toll stations for taking on new members and for taking on transient persons as renters; provided, however, the number of such renters' telephones shall not exceed one-fourth the entire number of telephones in the system.

Sec. 5. UNNECESSARY DUPLICATION, ETC.) Section 10 of the Compiled Laws of 1915 shall not be construed as prohibiting