

not to exceed ten cents per head, this tax to be assessed and collected in the same manner and at the same time as is now, or may hereafter be prescribed by law for the assessment and collection of personal property taxes. The entire fund derived from such levies shall be expended only for predatory animal control, and shall remain available until expended.

Approved February 7, 1951.

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## GOVERNMENTAL FINANCE

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### CHAPTER 170

S. B. No. 107  
(Coghlan)

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#### BONDS OF POLITICAL SUBDIVISIONS; DEFINING 'VALUE OF TAXABLE PROPERTY' AND 'ASSESSED VALUATION'

##### AN ACT

To amend and reenact subsection 4 of section 21-0301 of the North Dakota Revised Code of 1943, defining value of taxable property and assessed valuation in relation to bond issues by political subdivisions, and declaring an emergency.

*Be It Enacted By the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.) Subsection 4 of section 21-0301 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

4. "Value of taxable property" or "the assessed valuation" of a municipality shall mean that portion of the value of all taxable property in such municipality as last finally equalized, against which the mill rate of taxes for state and county purposes is computed and extended, except that if prior to January 1, 1951, any school district shall have commenced the erection of a new school building or the school building in such school district shall have been destroyed and such school district shall vote to issue bonds for the purpose of completing or erecting a school building prior to January 1, 1952, or if special improvement warrants were issued by a municipality prior to January 1, 1935, and bonds are issued to cover a deficiency in the fund for the payments of such warrants as provided in section 21-0306, subsection 2, subdivision g, then for the

purpose of determining the limit of indebtedness of such municipality as applied to the issuance of such bonds, such terms shall mean the full and true one hundred percent value of all taxable property in such municipality as finally equalized by the state board of equalization;

§ 2. EMERGENCY.) This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved February 28, 1951.

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## CHAPTER 171

S. B. No. 49

(Legislative Research Committee)

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### MUNICIPAL BONDS; APPROVAL BY ELECTORS; EXCEPTIONS

#### AN ACT

To amend and reenact section 21-0307 of the North Dakota Revised Code of 1943, as amended by chapters 195 and 192 of the Session Laws of 1947, relating to the issuance of bonds by a municipality; providing for votes of approval by the electors of the municipality and for exceptions thereto, and declaring an emergency.

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

§ 1. AMENDMENT.) Section 21-0307 of the North Dakota Revised Code of 1943, as amended by chapters 195 and 192 of the session laws of 1947, is hereby amended and reenacted to read as follows:

21-0307. ELECTION REQUIRED; EXCEPTIONS.) No municipality, and no governing board thereof, shall issue bonds without being first authorized to do so by a vote equal to sixty-six and two-thirds percent, in the case of municipalities having a population of less than five thousand, or a vote of sixty percent in the case of municipalities having a population of five thousand or more, of all the qualified voters of such municipality voting upon the question of such issue except:

1. As otherwise provided in section 21-0304
2. The governing body may issue bonds of the municipality for the purpose and within the limitations specified by section 21-0306, subsection 2, subdivision g, including village bonds for such purpose, and section 21-0306, subsection 7, without an election; and

3. Any municipality, as defined and listed in section 21-0306, may issue its bonds for the replacement of municipally owned public buildings within such municipality upon the authorization of sixty percent of the electors voting upon the question of such issue in the following cases:
  - a. When such building has been destroyed by fire, wind, explosion, or other cause;
  - b. When, after a public hearing, the governing body of such municipality shall adopt a resolution declaring it necessary to replace a municipally owned public building for the reason that such building has become unsafe or inadequate for use and occupancy as a public building, or for keeping the public records or property of such municipality housed therein. The governing body of such municipality shall give notice of such public hearing by a statement published once each week for two successive weeks in any legal newspaper published within such municipality, or in the official county newspaper, if the municipality is the county, or if no newspaper is published within such municipality then by publication in the official newspaper of the county, and by posting a statement in five separate public places within the municipality. Such statement shall set forth the time and place of the hearing and the reasons therefor.

No municipality having a board of budget review shall issue any bond or hold any election to secure authority to issue any bond, until there has been compliance with the provisions of sections 40-4106 and 40-4107. All questions of population shall be governed by the last state or federal census.

§ 2. EMERGENCY.) This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 6, 1951.

## CHAPTER 172

H. B. No. 650

(Sailer, Bentz, Robinson, Hafner, Bubel and Thompson)

DISTRIBUTION OF FEDERAL FUNDS IN COUNTIES AFFECTED  
BY FEDERAL LAND ACQUISITION

## AN ACT

To amend and reenact section 21-0610 of the 1949 Supplement relating to the distribution of federal funds in counties affected by federal acquisition of lands for public use and providing for the appropriation and distribution of funds received from the federal government in counties where the federal government has acquired land for the development of projects for public uses and declaring an emergency. The government of the United States under the provisions of Public Law 526 of the 79th Congress has provided that seventy-five per centum of all moneys received and deposited in the treasury of the United States during any fiscal year on account of the leasing of lands acquired by the United States for flood control purposes shall be paid at the end of such year by the secretary of the treasury to the state in which such property is situated, to be expended as the state legislature may prescribe for the benefit of the public schools and public roads of the county or counties in which such property is situated, and

The secretary of the treasury of the United States has paid to the treasurer of the state of North Dakota certain sums of money as provided in said Public Law 526 referred to herein, and declaring an emergency.

*Be It Enacted By the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.) Section 21-0610 of the 1949 Supplement of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

21-0610. MONEYS RECEIVED THROUGH LEASING OF LANDS ACQUIRED BY UNITED STATES FOR FLOOD CONTROL DISTRIBUTED TO COUNTIES FOR SCHOOLS AND ROADS.) The funds so received, as in said Public Law 526 set forth, by any county in this state, the treasurer of the State of North Dakota shall pay over to the county or counties entitled thereto as in said public law set forth. The first one-half of such funds shall be distributed to the school districts which have lost land subject to taxation by reason of the acquisition of lands by the United States on the basis of the proportionate amount of such lands acquired by the United States. If all of the land in any such district shall have been acquired by the United States the share of such funds assignable to such district shall be paid into, and disbursed in the manner provided

by law for the county tuition fund. The remaining half of such funds shall be paid to such counties for road purposes to be expended as the county commissioners shall determine. This act shall apply to all funds heretofore received or to be received by the counties entitled thereto.

§ 2. EMERGENCY.) This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 5, 1951.

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## HEALTH AND SAFETY

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### CHAPTER 173

H. B. No. 543  
(Legislative Research Committee)

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#### BURIAL OF DEAD, DUTY OF COUNTIES

##### AN ACT

To amend and reenact subsection 5 of section 23-0603 of the 1949 Supplement to the North Dakota Revised Code of 1943, relating to the duty of counties to bury deceased persons.

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

§ 1. AMENDMENT.) Subsection 5 of section 23-0603 of the 1949 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

5. If the deceased left no husband, wife, or kindred answering the foregoing description and did not leave means sufficiently to defray his funeral expenses, including the cost of a casket, upon the county welfare board of the county in which the deceased had residence for poor relief purposes and if such residence cannot be established, then in the county in which the death occurs, and such board shall employ some person to arrange for and supervise the burial. The necessary and reasonable expense thereof, not exceeding one hundred fifty dollars, shall be borne by the county. The county also shall pay reasonable costs of transporting the body to the place of burial when burial is made in a cemetery out of the county in which death occurred, but not exceeding one hundred dollars.

Approved February 3, 1951.