

tions or any of them, also showing the number of acres in each parcel of land included by said railroad corporation or any of them in said county as right of way.

§ 2. SAME.] That any railroad corporation who may hereafter acquire any right of way or other property, as set forth in Section 1 of this act shall file, within six months after the location of their right of way a map as provided for in Section 1 of this act.

§ 3. PENALTY.] Any railroad corporation which shall violate any of the provisions of this act shall, upon conviction thereof in any court of competent jurisdiction, be fined in a sum of not less than one hundred (100) dollars nor more than five hundred (500) dollars.

Approved March 8, 1890.

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## REPORTS.

### CHAPTER 131.

[S. F. 180.]

#### QUARTERLY REPORTS OF COUNTY OFFICERS TO BE PUBLISHED.

AN ACT to Amend Chapter 48 of the Session Laws of 1889, Entitled "An Act to Amend Section 103 of Chapter 28 of the Political Code," Relating to Publication of Receipts and Disbursements of County Treasurers.

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

§ 1. QUARTERLY REPORTS OF COUNTY OFFICERS TO BE PUBLISHED.] That Section 103 of Chapter 28 of the Political Code be and is hereby amended to read as follows: "The county clerk or auditor and county treasurer conjointly shall make out quarterly a detailed exhibit under oath, showing the receipts and disbursements of the county for the preceding quarter and also the assets and liabilities at the time of making out the same; said exhibit shall show the amount of all orders on the treasury issued during the quarter next preceding, on what account, and also the liabilities of the county, stated in detail, and the assets of every kind as near as may be, showing also the amounts of funds in the treasury at the time of making said exhibit, on what account paid in, the kind of funds and the place or places where said funds are deposited. Said exhibit shall be made out quarterly, and posted up in the office of the treasurer on the first Monday in March, June, September and December of each year, and said statement shall

also be published within ten days thereafter in any official newspaper of said county; *Provided*, That where one of the official newspapers of a county publishes both a daily and a weekly edition, such statements shall be published in said paper; *Provided*, The expense of publishing said statements in both editions of said newspaper shall be no greater than if published in a single edition only.”

Approved March 20, 1890.

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## REVENUE AND TAXATION.

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### CHAPTER 132.

[H. F. 14.]

#### ASSESSMENT, LEVY AND COLLECTION OF TAXES.

AN ACT Entitled “An Act Prescribing the Mode of Making Assessment, and the Levy and Collection of Taxes, and for Other Purposes Relative Thereto.”

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

§ 1. DEFINITIONS OF TERMS USED IN THIS ACT.] The word “money” or “monies” wherever used in this act shall be held to mean gold and silver coin, treasury notes, bank notes, and every deposit which any person owning the same or holding in trust and residing in this State is entitled to withdraw on money or demand; the term “credits,” wherever used in this act, shall be held to mean and include every claim and demand for money or other valuable things, and every annuity or sum of money receivable at stated periods, due, or to become due and all claims and demands secured by deeds, or mortgage due or to become due. The terms “tract” or “lot” and piece or parcel of real property, and “piece or parcel of land,” wherever used in this act shall each be held to mean any contiguous quantity of land in the possession, owned by, or recorded as the property of the same claimant, person or company; every word importing the singular number only may be extended to and embrace the plural number; and every word importing the plural may be applied and limited to the singular number; and every word importing the masculine gender only may be extended and applied to females as well as males; wherever the word “oath” is used in this act, it may be held to mean affirmation; and the word “swear” in this act may be held to mean affirm;