
PERSONAL PROPERTY.

CHAPTER 132.

[H. B. No. 181—Palfrey.]

DISPOSING OF CHATTEL PROPERTY SUBJECT TO LIEN.

AN ACT to Amend Section 7668 of the Revised Codes, Relating to the Crime of Removing, Concealing, Selling of Disposing of Chattel Property Subject to Lien.

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

§ 1. AMENDMENT.] That section 7668 of the revised codes be amended so as to read as follows:

§ 7668. REMOVING, CONCEALING, SELLING OR DISPOSING CHATTELS SUBJECT TO LIEN.] Every person having in his possession, or under his control, any personal property upon which there is known to him to be a subsisting lien, either by operation of law or by contract, who willfully destroys, removes from the county, conceals, sells or in any manner disposes of, otherwise than is prescribed by law, or materially injures such property or any part thereof, without the written consent of the then holder of such lien, is guilty of:

1. A misdemeanor, if the value of the property does not exceed one hundred dollars; or,

2. A felony, if the value of the property exceeds such sum.

Approved March 12, 1903.

CHAPTER 133.

[S. B. No. 218—Hale.]

EXECUTION OF MORTGAGES ON PERSONAL PROPERTY.

AN ACT Amending and Re-enacting Section 4738, Revised Codes, 1899, Relating to the Execution of Mortgages on Personal Property.

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

§ 1. AMENDMENT.] Section 4738 of the revised codes, 1899, is hereby amended and re-enacted to read as follows:

§ 4738. HOW EXECUTED.] A mortgage of personal property must be signed by the mortgagor in the presence of two persons who must sign the same as witnesses thereto, or acknowledge the execu-

tion of the same before some officer qualified to take acknowledgments, and no further proof is required to admit to be filed.

§ 2. REPEAL.] All acts or parts of acts in conflict with this act are hereby repealed.

Approved March 10, 1903.

CHAPTER 134.

[H. B. No. 51—Cassell.]

RELATING TO DELINQUENT PERSONAL PROPERTY.

AN ACT to Amend Sections 1243 and 1244 of the Revised Codes of North Dakota, Relating to Delinquent Personal Property Taxes.

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

§ 1. AMENDMENT.] That sections 1243 and 1244 of the revised codes are hereby amended so as to read as follows:

§ 1243. DELINQUENT PERSONAL PROPERTY TAX. WHEN DUE. PENALTY. DISTRESS.] All personal property taxes shall become due on the first day of November in each and every year for which the tax is levied, and become delinquent on the first day of February next after they become due, and thereupon a penalty of five per cent shall attach and be charged upon all such delinquent taxes, and thenceforth there shall be charged interest at the rate of one per cent per month on the original amount of the tax until the same is paid. The county treasurer shall, during the month of December preceding the time when such taxes shall become delinquent, give notice of the fact by mailing to each person, firm or corporation a written notice, stating the amount of such tax due from such person, firm or corporation, and the date when the same will become delinquent. On or before the fifteenth day of October in each year the county treasurer shall make out a list of the unpaid delinquent personal property taxes, in the same order as they appear on the tax list, and deliver the same to the sheriff of his county, who shall notify by mail each of such delinquents that such taxes have been placed in his hands for collection, and unless the same are paid within fifteen days he shall immediately proceed to collect all such delinquent personal property taxes, and if such taxes are not paid on demand he shall distrain sufficient goods and chattels belonging to the person, firm or corporation charged with such taxes, if found within the county, to pay the same, with the said penalty of five per cent and all accruing interest and costs, and shall immediately proceed to advertise the same by posting notices in three public places in the town or district where such property is taken, and by publishing a notice in an official newspaper, if there is one in the county, stating the time when and the place where such property will be sold, and the amount of such delinquent tax, together with the penalty and accrued interest, which place

of sale shall be at the residence or place of business of the person, firm or corporation whose goods have been distrained, or in case such person, firm or corporation has no residence or place of business within the town or district where such goods have been distrained, then at the place for the sale of mortgaged chattel property within such town or district, and no personal property shall be exempt from such distraint and sale, and if the tax for which such property is distrained, together with the penalty and accrued interest and costs is not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such sheriff or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay such taxes, penalty, interest and costs of such distress and sale, and any surplus arising from such sale shall be disposed of as in the case of sale of mortgaged personal property. ● On the first and fifteenth days of each month after receiving such list from the county treasurer, such sheriff shall make out and file with the county treasurer a statement of the personal property taxes collected by him since the date of his last preceding statement, giving the name, town or district and post office address of each person, firm or corporation from whom collected, and the amount of the tax, including the penalty and interest collected from each, and at the same time turn over to such county treasurer the moneys collected as shown by such statement, and the treasurer shall issue receipts for the same as provided in section 1235, mailing such receipts to the person, firm or corporation entitled thereto. Such sheriff shall at the time of filing such statement with the county treasurer file a duplicate thereof with the county auditor; and shall on or before the fifteenth day of December next after receiving such list from the county treasurer, file his final statement of the taxes collected as herein provided, together with the list of uncollected taxes as provided in section 1244; provided, that in case any person having only personal property assessed, and upon which the taxes are unpaid, shall, in the opinion of the treasurer, be about to move out of the county, it shall be the duty of the treasurer to collect such taxes at any time after the tax lists shall have been placed in his hands.

§ 1244. LIST OF UNCOLLECTED TAXES. HOW DISPOSED OF.] If the sheriff is unable to collect any of the taxes appearing on the list of delinquent taxes delivered to him by the treasurer, he shall write in the margin opposite the name of the person against whom such tax is assessed the word "uncollected," and append to such list his affidavit, or the affidavit of his deputy entrusted with the collection thereof, stating that he has made diligent search and enquiry for goods and chattels out of which to make collection of the taxes so remaining uncollected, and is unable to make or collect the same; he shall also note on the margin of such list the place to which any delinquent taxpayer has removed, with the date of removal, if he can ascertain such facts, and shall on or before the fifteenth day of December following

the receipt of such list, deliver the same, with the affidavit aforesaid, to the county auditor. The county auditor shall exhibit such list to the board of county commissioners at its next regular meeting, and the board shall thereupon examine and compare the same with the sheriff's statement to the auditor and treasurer of taxes collected, and may cancel on such list such taxes as they are satisfied cannot be collected, and it shall be the duty of the county auditor to certify to the state auditor the amount of state taxes so cancelled, and the state auditor shall enter the same to the credit of the county accordingly.

Approved February 24, 1903.

PHARMACY.

CHAPTER 135.

[H. B. No. 36—McLain.]

REGISTRATION OF APPRENTICES IN PHARMACY.

AN ACT to Provide for the Registration of Apprentices in Pharmacy.
Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. APPRENTICES REQUIRED TO FILE CERTIFICATE.] That any person desiring to register as an apprentice in pharmacy shall, at the date of entering into his apprenticeship, file with the secretary of the state board of pharmacy a certificate, stating that he has entered into an apprenticeship, and stating his age, name and that he has educational qualifications sufficient to enable him to pass an entrance examination to the high schools of the state of North Dakota, and he shall at the same time file with the said secretary a certificate from his employer, who must be a regularly licensed pharmacist of the state of North Dakota, which certificate shall set forth that the applicant has been regularly indentured to him as an apprentice in pharmacy, and that said applicant possesses to the knowledge of such registered pharmacist, educational qualifications which would enable him to pass the entrance examination to the high schools of the state of North Dakota.

§ 2. REGISTRATION OF APPRENTICE.] That upon the receipt of the certificate above mentioned by the secretary of the state board of pharmacy, and the sum of twenty-five cents as a fee for filing same, the applicant shall be registered as an apprentice, and that at the expiration of two years from the date of such registration the said applicant shall be permitted to take the examination prescribed by the state board of pharmacy for assistant pharmacist upon the conditions imposed by the said state board of pharmacy.

§ 3. EMERGENCY.] Whereas, an emergency exists in this, that