

PRINTING AND PUBLISHING

CHAPTER 220.

[H. B. No. 239—Hendrickson.]

TAX LIST.

AN ACT to Amend and Re-enact Chapter 1573 of the Revised Codes of North Dakota for the year 1905, and Chapter 1574 of the Revised Codes of North Dakota for the year 1905, as Amended by Chapter 196 of the Session Laws of 1909, and Chapter 301 of the Session Laws of 1911, Relating to the time at which the Treasurer shall Return the Tax List of the Preceding year to the County Auditor and in Relation to the Auditor's Notice of Tax Sale, and Furnishing of Bonds for the Correct Printing of the Same.

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

§ 1. AMENDMENT.] Section 1573 of the Revised Codes of North Dakota for the year 1905 is hereby amended to read as follows:

§ 1573. RETURN OF TAX LIST TO COUNTY AUDITOR.] Whenever any taxes are paid the treasurer shall immediately write upon the tax list opposite the name, in suitable column or columns for remarks, the word "paid," with the number of the receipt given. And, when a receipt is given for the payment of any taxes on real property on the first Monday in October, the county treasurer shall make and deliver to the county auditor a certified list of uncollected delinquent taxes of the preceding year, giving full description of the property and name of the party to whom assessed, owned by any person who is charged with taxes on personal property for the same on any previous year which remains unpaid, he shall note the same on the tax list in like manner, and across the face of the tax receipt and duplicate, substantially in the following form:

"Personal taxes of A. B. for (giving the year or years) unpaid." And, after comparing the tax lists with his duplicate receipts on file in the county auditor's office, he shall, at the July meeting of the board of county commissioners, exhibit such lists to the board and the county auditor, and the auditor shall make the entries concerning personal taxes as prescribed by Section 1560 without regarding any payment of taxes on such real property. On the first day in December in each year the treasurer shall return the

tax lists of the preceding year to the county auditor, and thereafter any person desiring to pay his delinquent taxes charged on said lists may pay the same to the treasurer at any time before the sale of the real property charged therewith, as in this chapter prescribed, on first obtaining from the auditor a statement of the amount due, including penalties and costs of advertising.

§ 2. AMENDMENT.] Chapter 301 of the Session Laws of 1911 are hereby amended and re-enacted to read as follows:

§ 1574. AUDITOR'S NOTICE OF SALE; PUBLISHER THEREOF MUST GIVE BOND.] The county auditor, under the direction of the board of county commissioners, or a majority thereof, shall give notice of said sale in a legal newspaper in said county, having at least three hundred bona fide subscribers. In case no newspaper published in the county has three hundred bona fide subscribers, then such tax list shall be published in a legal newspaper in the county to be selected by the board of county commissioners. Each legal newspaper in said county desiring to be considered by the board of county commissioners as an applicant for the publication of the tax list of the current year, shall under oath state the average number of such paper's bona fide subscribers for the year last past, not including exchanges, free subscribers and sample copies, and shall, when requested so to do by the board of county commissioners, submit the subscription book or books of such paper to the board of county commissioners as proof of such bona fide subscription list. The newspaper in which said delinquent tax sale notice is to be printed shall be selected at the regular October meeting of each year. Said delinquent tax sale notice shall be printed for the three successive weeks immediately preceding the tax sale. If there be no newspaper printed in the county the county auditor shall give notice of such delinquent tax sale by a written or printed notice posted on the door of the court house or the building in which terms of court are usually held, or the usual place of meeting of the board of county commissioners. In case the newspaper designated to print the tax list has a daily edition, then such delinquent tax list shall be published in one issue of the daily edition and in two consecutive issues of the weekly edition of the same paper. The publisher or publishers of the newspaper selected by the board of county commissioners for the publication of said tax list shall give bond to the county in the sum to be fixed by the board of county commissioners of not less than five hundred nor more than one thousand dollars, to be approved by the board of county commis-

sioners, or a majority thereof, for the correct and legal publication of such tax list in conformity with a copy furnished by the county auditor. Said notice shall contain the information that all lands on which the taxes of the preceding year (describing the same) remaining unpaid, shall be sold and the time and place of sale shall be the second Tuesday in December following. Such notice of delinquent tax sale shall contain a list of the lands to be sold, the name of the owner, as the records appear, and the amount of taxes and penalty due to which the auditor shall add to each description of land so advertised the sum of twenty-five cents, and for each description of town lot the sum of ten cents, to defray the expenses of advertising. The cost of such advertising shall be paid by the county commissioners at the expiration of the sale upon the affidavit of the publisher; *provided*, that in no case shall the property so advertised be charged for such advertising an amount exceeding the sum actually paid for the same. To give further notice to the public of such tax sale, it shall be the duty of the county treasurer to mail to each owner, as the records appear, whose lands or lots are to be sold, a notice giving a legal description of the land offered for sale, said notice to be mailed not earlier than October first, nor later than October fifteenth, prior to date of sale. *Provided*, further, that in case the auditor's copy furnished to the publisher of the delinquent tax lists contains matter other than description of the land to be sold and total and amount due thereon, including penalty, interest and costs, which shall be printed, in one sum total, then the extra space required to print the same shall be paid for by the county at the rate required for other legal printing.

Approved March 15, 1913.

CHAPTER 221.

[H. B. No. 90—Dixon.]

PRINTING OF CONSTITUTIONAL AMENDMENTS.

AN ACT Relating to the Printing of a Proposed Constitutional Amendment.
Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. Whenever required by law that ballots shall have printed thereon the full text of any proposed amendment to the Constitution, each ballot on which is printed such a proposed amendment shall have the particular new word,

words, phrase or phrases comprising such amendment emphasized as follows:

(a) In case the proposed amendment consists of the addition of new words or phrases the heading shall read:

To amend section.....of article..... of the Constitution, by adding the words (here insert the words added) so as to read as follows: (followed by the article as amended).

(b) In case the proposed amendment consists of the omission of certain words or phrases, the heading shall read:

To amend section.....of article..... of the Constitution, by omitting the words (here insert the words omitted) so as to read as follows: (followed by the article as amended).

(c) In case the proposed amendment causes a rearrangement and reconstruction of the particular article to be amended, then the heading shall state briefly the object of such amendment.

§ 2. Any advertisement relating to the proposed amendment to the constitution which is published in any newspaper or pamphlet under the authority of the Secretary of State shall also have the particular words or phrases forming the amendment printed in different type and in the same manner as provided in Section 1 of this Act.

§ 3. All Acts or parts of Acts in conflict herewith are hereby repealed.

Approved March 14, 1913.