

COUNTY AUTITOR

CHAPTER 112.

[S. B. No. 243—Hoverson.]

AUDITORS AND TREASURERS.

AN ACT to Amend Section 2485 of the Revised Codes of North Dakota for 1905, Relating to the Annual Statement of the County Auditor and Treasurer.

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

§ 1. AMENDMENT.] Section 2485 of the Revised Codes for 1905 is hereby amended so as to read as follows:

§ 2485. AUDITOR AND TREASURER JOINTLY TO MAKE ANNUAL STATEMENT. PUBLICATION.] The county auditor and county treasurer conjointly shall make out annually a detailed exhibit, showing the receipts and disbursements of the county for the fiscal year; also the assets and liabilities at the time of making out the same. Said exhibits shall show the amount of all orders on the treasury issued during the year next preceding, to whom allowed, and on what account; also the liabilities of the county stated in detail, and the assets of every kind, as nearly as may be; showing also the amount of funds in the treasury at the time of making said exhibit, on what account paid in and in the kind of funds. Said exhibit shall be made out annually up to and including the 31st day of December, and filed with the county auditor, and a copy posted upon the same day in the office of the treasurer. *Provided*, that such auditor and treasurer shall not receive their December salary until such report has been made, filed and posted.

Approved March 13, 1913.

CHAPTER 113.

[S. B. No. 176—Hookway.]

DELINQUENT TAX CERTIFICATES.

AN ACT to Amend and Re-enact Section 1577 of the Revised Codes of North Dakota for the Year 1905 Relating to Certificate of Sale and Purchase for Taxes and the Form of Such Certificate.

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

§ 1. That Section 1577 of the Revised Codes of North Dakota for 1905 be amended and re-enacted to read as follows:

§ 1577. CERTIFICATE OF SALE OF EACH PARCEL. WHAT TITLE PASSES.] The auditor shall execute to the purchaser of any piece or parcel of land a certificate which may include all lands sold to him and which may be substantially in the following form:

COUNTY CERTIFICATE OF SALE FOR TAXES.

I,, auditor of the county of, in the state of North Dakota, do hereby certify that the following described real estate in said county and state, to-wit: (describing the same), was on the day of, A. D. 19....., sold by me in the manner provided by law for the delinquent taxes of the year 19....., thereon, amounting to dollars, including interest and penalty thereon, and the costs allowed by law to for the sum of dollars, he being the bidder who agreed to accept the lowest rate of interest thereon from the date of sale on the amount of such taxes, penalties and costs so paid by him, and that said rate of interest, which said purchaser so agreed to accept was per cent per annum.

And, I further certify that unless redemption is made of said real estate in the manner provided by law the said or assigns will be entitled to a deed therefor on and after the day of, A. D., 19....., on the surrender of this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this day of, A. D., 19.....

(Seal.)

Auditor.

Approved March 15, 1913.

CHAPTER 114.

[H. B. No. 168—Blakemore.]

DELINQUENT TAXES, PRIOR CERTIFICATES.

AN ACT to Regulate, in Certain Class of Classes, the Entry by County Auditors of Notations of Prior Tax Sales of Land Upon the Tax Lists for Subsequent Years; and When and How Empowèred to Erase, Cancel and Annul Any Already Entered and Noted in Cases of That Same Class.

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

§ 1. AUDITOR NOT TO EXTEND NOTATIONS FOR REGULAR ANNUAL TAX SALES AGAINST LANDS SOLD UNDER JUDGMENT FOR SAME.] Whenever in order to comply with the provisions of Section 16 of Chapter 161 of the Laws of 1903 (being Section 1690 of the Revised Codes of 1905), any county auditor shall issue his certificate, or where theretofore there shall have been issued a county auditor's certificate to the holder of a certificate of sheriff's real estate tax judgment sale (provided for under Section 15 of said Act) to the effect that the right to redeem the land therein described has or had expired the county auditor shall thereupon at the place of entry of tax against said land upon the original collection tax list of each and every year included in, and for which such judgment against said land was taken, write or stamp the words, "Judgment Sale," and the date of such judgment sale, and he shall not thereafter make or extend against said land upon the tax list of any subsequent year any entry or notation of the regular annual tax sale or sales originally made to either the state or county for the year or years included in, and for which such judgment was taken.

§ 2. EMPOWERS AUDITOR TO ERASE, CANCEL AND ANNUL NOTATION.] And if at the time of issuing said certificate of no redemption to the holder of such sheriff's certificate of judgment sale as under Section 1 the tax lists of any subsequent years shall have had extended or noted against said land any sale or sales to either the state or county for any year or years included in such judgment sale, then the county auditor is hereby empowered and directed to erase, cancel and annul any such extensions and notations against said land upon the tax lists for any and all years subsequent to the year last included in such judgment.

§ 3. REPEAL.] All Acts and parts of Acts in conflict with this Act are hereby repealed.

Approved March 15, 1913.

CHAPTER 115.

[H. B. No. 187—Bope.]

COUNTY AUDITORS, DUTIES.

AN ACT to Amend and Re-enact Section 1597 of the Revised Codes of 1905, as Amended by Chapter 302, Laws of 1911, Relating to Duty of County Auditor, and Requirements of Taxes and Deeds.

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

§ 1. AMENDMENT.] Section 1597 of the Revised Codes of 1905, as amended by Chapter 302 of the Session Laws of 1911, be, and the same is hereby, amended and re-enacted to read as follows:

§ 1597. DUTY OF COUNTY AUDITOR.] When any deed, patent or final decree of distribution is presented to the county auditor for transfer he shall ascertain from the books and records in the office of the county treasurer if there are any current taxes due on the land described therein, or any special assessment due thereon; he shall also ascertain from the books and records in the auditor's office if there be delinquent taxes on the said land described within, or special assessments due thereon, or if it has been sold for taxes, and if there are current taxes, delinquent taxes or special assessments due or installments of special assessments due, he shall certify to the same, and when the receipt of the county treasurer shall be produced for the said current taxes, delinquent taxes or special assessments or installments of special assessments and for any other current or delinquent taxes, or special assessment or installments of special assessments that may be in the hands of the county treasurer or county auditor for collection, the county auditor shall enter on every deed, patent or final decree of distribution of real property so transferred, over his official signature, "taxes and special assessments or installments of special assessments, paid and transfer entered," or if the land described has been sold for taxes, "paid by sale of the land described within," or if it is an instrument entitled to record without regard to taxes, "transfer entered," and unless such entry is made upon any deed, patent or final decree of distribution, the register of deeds shall refuse to receive or record the same. A violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor, and upon conviction thereof he shall be punished by a fine of not less than one hundred dollars and not exceeding one thousand dollars, and he shall be liable to the grantee of any instrument so recorded for the amount of any damage sustained;

provided, that sheriff's or referee's certificates of sale on execution decrees or foreclosures of mortgages may be recorded by the register of deeds without any such certificate from the county auditor. The county auditor shall keep a record of such transfers in book kept for that purpose, showing the names of the grantor and grantee, a description of the property and the date of transfer, and shall collect twenty-five cents for each certificate, from the person or persons presenting the same for certification, and said money so collected shall be by him paid into the office of the county treasurer at the end of each month and be placed to the credit of the general funds of the county.

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

Approved March 15, 1913.

COUNTY COMMISSIONERS

CHAPTER 116.

[S. B. No. 182—McLean.]

EXAMINATION OF RECORDS OF CERTAIN PUBLIC OFFICERS.

AN ACT to Amend Section 2623, Revised Codes of 1905, Relating to the Examination of Records of Certain Public Officers.

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

AMENDMENT.] Section 2623, Revised Codes of 1905, is hereby amended to read as follows:

§2623. EXAMINATION OF RECORDS. STATE'S ATTORNEY TO PROSECUTE.] At the end of the term of office of each county officer, or at any time it may seem advisable, it shall be the duty and authority of the board of county commissioners to examine the records of his office to ascertain if they have been properly kept, or to secure such examination by the State Examiner or other competent accountants. Any failure or irregularity discovered must be remedied, or it shall become the duty of the state's attorney to prosecute an officer guilty thereof for neglect as provided in the last section. It shall also be the duty of the city council, board of aldermen, village trustees, civil township supervisors, school