EDUCATIONAL INSTITUTIONS

CHAPTER 148.

[S. B. No. 138-Bond.]

EDUCATIONAL TAX.

AN ACT to Amend Sections 838, 839, 840 and 841, Chapter 9, of the Political Code of the State of North Dakota, Revised Codes of 1905, Relating to Education, as Amended by Chapter 107 of the Session Laws of 1907.

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

§ 1. AMENDMENT.] Section 838 be and the same is hereby amended to read as follows:

§ 838. MAINTENANCE OF STATE EDUCATIONAL INSTITUTIONS.] For the purpose of providing for the maintenance of the State University and School of Mines at Grand Forks, the Agricultural College at Fargo, the State Normal School at Valley City, the State Normal School at Mayville, the State Normal School at Minot, the School for the Deaf at Devils Lake, the School of Forestry at Bottineau, the North Dakota Academy of Science at Wahpeton, and the Normal Industrial School at Ellendale, as a part of the public school system of this state, there is hereby levied upon all taxable property in the state, real and personal, an annual tax of one and one-eighth mills of each dollar of the assessed valuation of such property in each and every year thereafter.

§ 2. AMENDMENT.] Section 839 be and the same is hereby amended to read as follows:

§ 839. COUNTY AUDITOR SHALL CALCULATE AMOUNT OF LEVY.] The county auditor of each county shall at the time of making the annual tax list in his county calculate the amount of the levy hereinbefore provided for upon each and every item of property assessed in his county as it appears upon the last assessment roll, and extend the same upon such tax list in a column to be provided for that purpose, and such tax shall thereupon be calculated and paid over to the State Treasurer the same as other state taxes.

§ 3. AMENDMENT.] Section 840 be and the same hereby is amended to read as follows:

§ 840. TAXES, HOW APPORTIONED.] Such taxes so levied shall be apportioned by the State Treasurer to the several institutions herein mentioned as follows: Thirty-three onehundredths of a mill to the State University and School of Mines at Grand Forks; twenty one-hundredths of a mill to the Agricultural College at Fargo; fifteen one-hundredths of a mill to the State Normal School at Valley City; twelve one-hundredths of a mill to the State Normal School at Mayville; thirteen and one-half one-hundredths of a mill to the State Normal School at Minot; six one-hundredths of a mill to the School for the Deaf at Devils Lake; two onehundredths of a mill to the School of Forestry at Bottineau: four one-hundredths of a mill to the North Dakota Academy of Science at Wahpeton; seven one-hundredths of a mill to the Industrial School at Ellendale; *provided*, that all moneys hereafter collected shall be apportioned as herein provided.

§ 4. AMENDMENT.] Section 841 is hereby amended to read as follows:

§ 841. MONEYS, HOW APPROPRIATED.] The moneys collected from the tax hereinbefore levied are hereby appropriated for the maintenance of the State University and School of Mines at Grand Forks, the Agricultural College at Fargo, the State Normal School at Valley City, the State Normal School at Mayville, the State Normal School at Minot, the School for Deaf and Dumb at Devils Lake, the Academy of Science at Wahpeton, the School of Forestry at Bottineau, and the Normal Industrial School at Ellendale. The moneys herein appropriated shall be used only for the payment of expense of maintenance of the several institutions specified.

§ 5. EMERGENCY.] An Emergency exists for the reason that the State Normal School at Minot is dependent upon this tax for funds with which to pay its maintenance, and, whereas, if this law does not become effective before July 1st, 1913, the said institution cannot receive any benefit of the proposed revenue before 1914, for the reason that this law must become effective before April 1st, 1913, the date of assessment of property for taxation purposes in North Dakota, that this tax may be levied on the assessment of 1913, and

Whereas, it is important that the State Normal School at Minot shall receive aid from this tax at the earliest possible date.

Therefore, this act shall be in full force and effect immediately upon its passage by the 13th Legislative Assembly and the approval of the act by the Governor.

Approved February 19, 1913.