
TAXATION

CHAPTER 278.

[H. B. No. 129—O'Connor.]

RELATING TO PARTIAL PAYMENT OF TAXES.

AN ACT to Amend Section 2478 of the Revised Codes of 1905 Relating to Partial Payment of Taxes.

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

§ 1. AMENDMENT.] That Section 2478 of the Revised Codes of 1905 be amended so as to read as follows:

§ 2478. PARTIAL PAYMENT OF TAXES AND SPECIAL ASSESSMENTS. HOW MADE.] When any person shall desire to pay only a portion of the taxes or special assessments charged on any real property, such person shall pay a like proportion of the several taxes and special assessments charged thereon, and no person will be permitted to pay one of said taxes or special assessments without paying the others, except taxes and special assessments the collection of which shall have been enjoined by law.

§ 2. EMERGENCY.] Whereas, an emergency exists in that there is no law providing for the partial payment of special assessments, therefore this act shall take effect and be in force from and after its passage and approval.

Approved February 20, 1913.

CHAPTER 279.

[H. B. No. 422—Harty.]

TERMINAL ELEVATORS.

AN ACT to Provide Funds for the Erection, Purchase, Lease or Establishment of a Terminal Elevator System in the State of Wisconsin, or in the State of Minnesota, or in Both Said States, and for the Maintenance and Operating of the Same, and for the Establishment of Additional Duties of the Board of Control of State Institutions in Relation Thereto.

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

§ 1. There shall be levied upon each dollar of assessed valuation of all taxable property within this state, for the year of 1914 and the year 1915 and the year 1916, and to be

paid during said years, one-eighth of one mill on every dollar; and all such revenue as may be collected under such levy shall be covered into a special fund to be known as the "State Terminal Elevator Fund," which shall be used for the following and no other purpose, viz: For the erection, purchase, leasing, equipment, maintenance and operation of a terminal elevator system or systems in the State of Minnesota, or in the state of Wisconsin, or in both said states, and for the operation of the same.

2. It shall be the duty of the board of control, in addition to all other duties imposed upon them by law, to investigate the matter of the location of such elevators and costs of buildings and sites, and to submit plans and specifications of buildings and equipment, machinery and methods and rules of operation of the same to the 1915 Legislative Assembly of this state, it being the duty of the board of control under this Act to devise methods of operation and submit plans and specifications covering in detail the establishment of a terminal elevator system in the states mentioned herein, with recommendations as to the most favorable location, and estimates of the cost of such system or systems.

Approved March 15, 1913.

CHAPTER 280.

[S. B. No. 23—Talcott.]

PROPERTY EXEMPT FROM TAXATION.

AN ACT to Amend Chapter 290 of the Laws of 1911, Relating to Property Exempt from Taxation.

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

§ 1. AMENDMENT.] Chapter 290 of the Laws of 1911, is hereby amended to read as follows:

§ 1484. PROPERTY EXEMPT FROM TAXATION.] All property described in this Section to the extent herein limited shall be exempt from taxation, that is to say:

1. All public school houses, academies, colleges, institutions of learning, with the books and furniture therein, and the grounds attached to such buildings necessary for their proper occupancy, use and enjoyment, not to exceed forty acres in area, and not leased or otherwise used with a view to profits; also all houses used exclusively for public worship and the lots and parts of lots upon which such houses are erected.

2. All land used exclusively for burying grounds or cemeteries.

3. All property, whether real or personal, belonging exclusively to the state or to the United States.

4. All buildings belonging to the counties, used in holding courts, for jails, for county offices, with the ground, not exceeding in any county ten acres, on which buildings are erected.

5. All land, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

6. All buildings and contents thereof, belonging to institutions of public charity, including public hospitals under the control of religious or charitable societies, used wholly or in part for public charity, together with the land actually occupied by such institution, not leased or otherwise used with a view to profit; and all moneys and credit appropriated solely to sustaining and belonging exclusively to such institutions; also all dormitories and boarding halls, including the land upon which they are situated, owned and managed by a religious corporation for educational and charitable purposes for the use of students in attendance upon the state educational institutions; *provided*, that such dormitories and boarding halls be not managed or used for the purpose of making a profit over and above the costs of maintenance and operation.

7. All properties belonging to counties and to municipal corporations that are used for public purposes.

8. Personal property of each individual subject to taxation to the amount of fifty dollars.

9. The personal and real property owned by charitable associations known as posts, lodges, chapters, councils, commanderies, consistories, and like organizations and associations not organized for profit, grand or subordinate, and used by them for places of meeting, and to conduct their business and ceremonies; *provided*, however, that such property is used exclusively for such charitable purposes, *provided*, further, all personal and real property owned by any fraternity, sorority or organization of college students.

10. The real and personal property of any agricultural fair association, duly incorporated for the exclusive purpose of holding agricultural fairs, and is not conducted for profit to any of its members.

Approved March 12, 1913.