

of any other class upon such terms and conditions as may be therein stated, except that shares of stock without par value shall not be convertible into shares of stock having par value.

§ 9. SAME—POWERS OF DIRECTORS AS TO ISSUE.] Subject to any limitations and restrictions set forth in the certificate of incorporation, any such corporation may, at any meeting called and held for that purpose, empower its directors to issue shares of its unissued, authorized capital stock without par value and may authorize its directors to fix the amount of money or the actual value of the consideration for which such stock shall be issued, provided the certificate of incorporation or any amendment thereto of any such corporation may empower the directors thereof to issue, from time to time, shares of such stock without par value for such consideration as the directors may deem advisable, subject to such limitations and restrictions as may be set forth therein.

§ 10. SAME—COMPUTATION OF VALUE.] For the purpose of determining the amount of stock held or owned by any stockholder, shares without par value shall be computed at the value, at the time of issue, of the cash, property, services, or expenses for which they were issued, but not including paid in surplus.

§ 11. SAME—LAWS APPLICABLE.] Except as otherwise provided herein, all laws applicable to corporations having shares of stock with par value shall apply to corporations issuing shares without par or face value.

Approved March 19, 1943.

COUNTIES

CHAPTER 105

S. B. No. 87—(Committee on Ways and Means)

BOND REGISTRATION

An Act to amend and re-enact Section 2079b9 of the 1925 Supplement to the Compiled Laws of North Dakota for 1913, relating to Records of local bond issues, and repealing all acts or parts of acts in conflict herewith.

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

§ 1. AMENDMENT.] Section 2079b9 of the 1925 Supplement to the Compiled Laws of North Dakota for 1913 is hereby amended and re-enacted to read as follows:

§ 2079b9. BOND REGISTER.] It shall be the duty of the County Auditor to keep a bond register in which shall be entered, as to each issue of bonds issued by any taxing district in the county, a record of the date of issuance, aggregate amount authorized, the aggregate amount issued, the number of bonds and denomination of each, the date of maturity of each bond, the rate of interest, and the amount of the levy for each year certified by the taxing board. Such bond register shall also contain similar information regarding each issue of certificates of indebtedness of each taxing district in the county. The State Examiner shall prescribe for the use of the county auditors a uniform form of bond register.

§ 2. REPEAL.] That all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 5, 1943.

CHAPTER 106

S. B. No. 131—(Morgan of Richland and Young)

BONDS REPORTS AND FEES OF COUNTY AUDITORS

An Act to amend and re-enact Section 27 of Chapter 148 of the Session Laws of North Dakota for 1931 relating to County Auditors Bonds, Reports and Fees and Repealing Chapter 160 of the Session Laws of North Dakota for 1941 and all Acts or parts of Acts in conflict herewith.

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

§ 1. AMENDMENT.] That Section 27 of Chapter 148 of the Session Laws of North Dakota for 1931 be and the same is hereby amended and re-enacted to read as follows:

§ 27. COUNTY AUDITORS BONDS, REPORTS AND FEES.] The bonds required under the general and special laws of the State of North Dakota to be given by county auditors shall hereby be construed as applying to all the duties required of such county auditors under the provisions of this act, including the liability for all moneys required to be collected or received under the terms of this act for the sale of licenses. For each license sold by him the county auditor shall collect the charges authorized under this act and shall record

the same in his record of cash received. He shall retain as his compensation for the sale of resident hunting, fishing and trapping licenses the sum of ten cents for each license; for the sale of non-resident hunting and trapping licenses the sum of One (\$1.00) Dollar for each license; and for the sale of non-resident fishing licenses the sum of twenty-five (25c) cents for each license. The remainder of the license fees shall be deposited with the County Treasurer at least once each month, and not later than three days after the close of the month, accompanied by a report showing the amounts received from the sale of each type of license, the amount retained, and the net amounts deposited. The county treasurer shall credit the fees so deposited to a separate account and shall hold such fees, subject to warrant for payment thereof drawn by the county auditor in favor of the State Game and Fish Commissioner.

Each county auditor shall keep all applications for licenses and all license stubs on file, subject to the inspection of the Game and Fish Commissioner, or his duly authorized deputies and wardens, at all times. Each County Auditor shall on the first day of February, May, August and November of each year make a complete report of all license sales to the Game and Fish Commissioner on forms furnished by him, accompanied by a warrant drawn on the County Treasurer, to cover such report. Within thirty (30) days after the close of each open season, each county Auditor shall transmit to the Game and Fish Commissioner all applications for licenses, license stubs, and unused or mutilated licenses covering that particular open season, together with a complete report of all license sales to be made on forms furnished by the Game and Fish Commissioner.

§ 2. REPEAL.] Chapter 160 of the Session Laws of North Dakota for 1941 and all Acts or parts of Acts in conflict herewith are hereby repealed.

Approved March 20, 1943.

CHAPTER 107**S. B. No. 179—(Young, Streibel and Kehoe)**

BURIAL OF INDIGENT PERSONS**An Act to Amend and Re-enact Section 17 of Chapter 97 of the Session Laws of 1933 Relating to the Expense of Burial of Indigent Persons and Declaring an Emergency.***Be It Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] That Section 17 of Chapter 97 of the Session Laws of 1933 be, and the same is hereby, amended and re-enacted so as to read as follows:

§ 17. BURIAL OF INDIGENT PERSONS.] If any person shall die in any county who shall not leave money or other means necessary to defray his funeral expenses, including costs of casket, it shall be the duty of the overseer of the poor of such county to employ some person to arrange for and superintend the burial of such deceased person, and the necessary and reasonable expense thereof shall be paid by the county upon the order of such overseer but the expenses of such funeral to be borne by the county shall not exceed seventy-five dollars (\$75.00).

§ 2. EMERGENCY.] An emergency is hereby declared to exist and this act shall be in effect, and be in force, from and after its passage and approval.

Approved March 10, 1943.

CHAPTER 108**S. B. No. 92—(Committee on Ways and Means)**

CHAIRMAN OF COUNTY BOARD AND APPROVAL OF ORDERS**An Act to amend and re-enact Section 3267 of the Compiled Laws of North Dakota for 1913, relating to the Duties of the Chairman of the Board of County Commissioners and repealing all Acts or parts of Acts in conflict herewith.***Be It Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] That Section 3267 of the Compiled Laws of North Dakota for 1913 be amended and re-enacted to read as follows:

§ 3267. CHAIRMAN, DUTIES OF.] At the first meeting of the board each year they shall elect one of their number chairman who shall act as chairman of such board during the year in which he is elected or until his successor is elected, and in case of a vacancy from any cause whatever, the board shall elect another chairman. It shall be the duty of the chairman to preside at the meetings of the board: and all orders made by the board shall be signed by the chairman and attested by the county auditor as clerk of the board, provided, that claim vouchers or other orders directed to the auditor as authorization for the issuance of warrants shall not be attested by the auditor.

§ 2. REPEAL.] That all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 15, 1943.

CHAPTER 109

S. B. No. 88—(Committee on Ways and Means)

COLLECTION OF PERSONAL PROPERTY TAXES BY COUNTY SHERIFF

An Act to Amend and Re-enact Subsection (e) of Section 1 of Chapter 279 of the Session Laws of North Dakota for 1931, the same being an amendment of Section 2166 of the Compiled Laws of North Dakota for 1913 as amended and re-enacted by Section 3 of Chapter 241 of the Session Laws of North Dakota for 1929, as further amended by Chapter 279 of the Session Laws of North Dakota for 1941, relating to the collection of personal property taxes by the county sheriff, and repealing all acts or parts of acts in conflict herewith.

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

§ 1. AMENDMENT.] That subsection (e) of Section 1 of Chapter 279 of the Session Laws of North Dakota for 1931, the same being an amendment of Section 2166 of the Compiled Laws of North Dakota for 1913 as amended by Section 3 of Chapter 241 of the Session Laws of North Dakota for 1929, and further amended by Chapter 279 of the Session Laws of 1941, is hereby amended and re-enacted to read as follows:

(e) After receiving such list from the county treasurer, which list shall show the information contained in the original tax list and shall include the name and post office address of the taxpayer, the taxing district and school district in which the taxpayer resides, the

valuation, the amount of consolidated taxes, the amount of school per capita or other taxes, the total tax, the sheriff shall on the first day of each month thereafter make out and file with the County Treasurer a statement of the personal property taxes collected, giving the receipt number, the name of the taxpayer, the year assessed, the amount of the tax, and the amount of penalty and interest collected thereon. Upon receiving payment of any personal property tax, the sheriff shall make four copies of a receipt therefor, which receipt shall contain the information herein above required to be given to the sheriff by the county treasurer and the amount of taxes and interest and penalty collected, one of which receipts shall be given to the taxpayer, one shall be retained by the sheriff, and one shall accompany the statement furnished to the County Treasurer as aforesaid, and one shall be delivered to the County Auditor together with a duplicate of the statement furnished to the County Treasurer as aforesaid. The sheriff shall pay to the County Treasurer all personal property taxes collected as shown by his said statement at the time of delivering said statement to the County Treasurer. And the sheriff, on or before January 1st of each year, shall also file with the County Auditor a full and complete list of uncollected taxes as required by Section 2169 of the Compiled Laws of North Dakota for 1913 or Acts amendatory thereof. Failure by any sheriff to file any of the reports herein required shall subject him to a penalty of Five (\$5.00) dollars per day for failure to file such report and such penalty shall be deducted from salary due him or which may thereafter become due him.

The sheriff shall maintain in his office a record of the original delinquent taxes furnished him by the County Treasurer, and it shall be his duty to collect at any time any taxes remaining uncanceled, unabated or unpaid, and upon sending his notices for each succeeding year he shall include any unpaid balances, together with interest, penalty and costs, with the new delinquent amount, which shall be collected in the same manner as the current delinquent tax.

§ 2. REPEAL.] That all Acts or parts of Acts in conflict herewith are hereby repealed.

Approved March 6, 1943.

CHAPTER 110

S. B. No. 94—(Committee on Ways and Means)

COUNTY AUDITORS ACCOUNT WITH TREASURER

An Act to amend and re-enact Section 3367 of the Compiled Laws of North Dakota for 1913 and repealing Section 2161 of the Compiled Laws of North Dakota for 1913, both sections relating to the duties of the County Auditor.

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

§ 1. AMENDMENT.] That Section 3367 of the Compiled Laws of North Dakota for 1913 be amended and re-enacted to read as follows:

3367. TO KEEP ACCOUNT WITH TREASURER.] The county auditor shall be the chief financial officer of the county and shall keep complete and detailed records of all financial transactions of the county charging the treasurer with the amount of all property taxes assessed and levied by the state and by any taxing subdivision together with all interest, penalties and other costs turned over to him by his predecessor. In determining the treasurer's responsibility for collections the county auditor shall credit him with all tax payments, cash discounts allowed, abatements, the amount of uncollected taxes delivered to his successor in office, or other credits as provided by law. The county auditor shall charge the treasurer with all moneys collected by him or received by him in his official capacity and credit him with all payments by warrant or as otherwise provided by law and with all moneys delivered to his successor in office.

§ 2. REPEAL.] That section 2161 of the Compiled Laws of North Dakota for 1913 and all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 12, 1943.

CHAPTER 111

S. B. No. 113—(Committee of Ways and Means)

COUNTY AUDITOR, RECORD OF DELINQUENT
PERSONAL TAXES

An Act to amend and re-enact Section 2174 (a) and (b) of the Compiled Laws of North Dakota for 1913 as amended by Chapter 242 of the Session Laws of 1929, relating to delinquent personal taxes and repealing section 2174(c) of the Compiled Laws of North Dakota for 1913 and all Acts or parts of Acts in conflict therewith.

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

§ 1. AMENDMENT.] That Section 2174 (a) and (b) of the Compiled Laws of North Dakota for 1913, as amended by Chapter 242 of the Session Laws of North Dakota for 1929, is amended and re-enacted to read as follows:

2174(a)—DELINQUENT PERSONAL TAXES.] The County Auditor shall upon receiving a list of the delinquent personal property taxes as required by law, enter the same in individual accounts by taxpayers in a record to be kept in his office.

(b) WHAT TO CONTAIN.] Said record shall show the names of delinquent taxpayers alphabetically arranged, the amount of the tax, for what year or years, and all other information as shown on the original tax list. Subsequent payments shall be posted from duplicate copies of tax receipts transmitted by the treasurer and sheriff.

§ 2. REPEAL.] Section 2174 (c) of the Compiled Laws of North Dakota for 1913, as amended by Chapter 242 of the Session Laws of North Dakota for 1929 and all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 12, 1943.

CHAPTER 112

S. B. No. 109—(Committee on Ways and Means)

COUNTY COMMISSIONERS RECORD & ORDER
OF BUSINESS

An Act to amend and re-enact Section 3271 of the Compiled Laws of North Dakota for 1913, relating to the Record of Proceedings of the Board of County Commissioners, and repealing all acts in conflict therewith:

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

§ 1. AMENDMENT.] That Section 3271 of the Compiled Laws of North Dakota for 1913 is hereby amended and re-enacted to read as follows:

3271 (a) BOARDS TO KEEP RECORDS OF PROCEEDINGS.] They shall keep a book in which all orders and decisions made by them shall be recorded to be known as a Record of the proceedings of County Commissioners; and all orders and vouchers for the allowance and payment of moneys from the County Treasury shall state on what account and to whom the allowance is made, dating the same and numbering them with the number of the warrant issued in payment thereof.

3271 (b) They shall conduct the business of their meetings under the following order of business:

1. Meeting called to order by Chairman of the Board
2. Roll call of members
3. Reading of minutes of previous meeting, corrections to be made, if any, and approval
4. Signing of minutes of previous meeting by the Chairman of the Board, and attesting of same by the County Auditor
5. Auditing and disposition of claims against the County either by approval or rejection
6. Such other business as may properly come before the Board.

§ 2. REPEAL.] That all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 12, 1943.

CHAPTER 113

S. B. No. 68—(Young, Stucke, Bridston, Blank,
Thatcher and Lavik)

COUNTY OFFICIALS SALARIES

An Act to amend and re-enact Sections 1, 2, 5, 6, 8 and 10 of that certain initiated law adopted by the voters of the State of North Dakota, at the primary election held June 29, 1932, entitled as follows: "An Act reducing and fixing the salaries of the following county officials hereafter elected: Auditor, Treasurer, Sheriff, Superintendent of Schools, Register of Deeds, County Judge, State's Attorney, and Clerk of District Court, and providing for the appointment of certain deputies, clerks and assistants to such officials and fixing their salaries, and for payment of all fees to the county, and fixing the per diem and mileage of County Commissioners and repealing Section 3551a2, 1925 Supplement to the Compiled Laws of 1913, Chapters 114 and 115 of the Laws of 1927, Chapter 108 of the Laws of 1929, Chapter 117 of the laws of 1931, and all Acts and parts of Acts so far as in conflict herewith" and repealing Sections 3, 4 and 9 of said initiated law and all acts and parts of acts in conflict herewith, and declaring an emergency.

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

§ 1. AMENDMENT.] That Section 1 of said initiated law be and the same is hereby amended to read as follows:

"The Salary of the County Auditor, County Treasurer, Sheriff, County Superintendent of Schools, Register of Deeds, County Judge, States attorney and Clerk of District Court shall be regulated by the population in the respective counties according to the last preceding official federal census from and after the date when the official report of such census shall have been published by the director of the census or such other official as may be charged with the duty of making such official publication.

§ 2. AMENDMENT.] That Section 2 of said initiated law be amended to read as follows:

"County Auditors, County Treasurers, Sheriffs, County Superintendents of Schools, Registers of Deeds, County Judges, States Attorneys and Clerks of District Court shall receive the following annual salaries, payable monthly, for the official services rendered by them: Fifteen Hundred Dollars (\$1500.00) in counties having a population not exceeding three thousand (3000): Sixteen Hundred Dollars (\$1600.00) in counties having a population exceeding three thousand (3000) and not exceeding four thousand (4000): Seventeen hundred dollars (\$1700.00) in counties having a population exceeding four thousand (4000) and not exceeding five thousand (5000): Eighteen hundred dollars (\$1800.00) in counties having

a population exceeding five thousand (5000) and not exceeding seven thousand (7000): provided further that in counties having a population in excess of Seven Thousand (7000), there shall be an additional compensation of Thirty-five Dollars (\$35.00) for each 1,000 additional population and major fraction thereof and provided; further, that in no case shall the maximum of such compensation exceed the sum of Twenty-seven Hundred Dollars (\$2700.00); provided further, that the aforesaid salary of County Judges shall not apply in counties having increased jurisdiction; Provided, further, that the county commissioners may appoint one or more assistant States Attorneys or clerks and fix their compensation in the same manner as in the case of deputies and clerks in other county offices.

§ 3. AMENDMENT.] That Section 5 of said initiated law be amended to read as follows:

“County Commissioners shall be allowed the sum of six dollars (\$6.00) per day, and their actual traveling expenses, which expenses shall not exceed five cents (5¢) per mile necessarily traveled while performing their duties in attending meetings of the board or when engaged in other official duties, the same to be paid out of the general fund of the county; provided, however, that in counties having a population of Nine Thousand (9,000) or less, the total compensation and expenses received by any member of the board of county commissioners shall not exceed the sum of Nine Hundred Dollars (\$900.00) per annum.”

§ 4. AMENDMENT.] That Section 6 of initiated law be amended to read as follows:

“In counties where the County Court has increased jurisdiction and where the county has a population exceeding forty thousand (40,000), the salary of the County Auditor, County Treasurer, Sheriff, County Judge, Superintendent of Schools, States Attorney, Register of Deeds and Clerk of the District Court shall be Twenty-seven Hundred Dollars (\$2700.00) per year.

§ 5. AMENDMENT.] That Section 8 of said initiated law be amended to read as follows:

“The salaries fixed by this act shall be full compensation for all said officials, deputies, clerks and assistants respectively, and all fees and compensation received for any act or service rendered in official capacity, shall be accounted for and paid over by them monthly to the County Treasurer and be credited to the general fund of said county, except that such officials, deputies, clerks and assistants shall be entitled to retain such fees as are now allowed and permitted them by law or as may be hereafter permitted and allowed.

§ 6. AMENDMENT.] That Section 10 of said initiated law be amended to read as follows:

“Section 3551a2, 1925 Supplement to the Compiled Laws 1913, Chapters 114 and 115 Laws of 1927, Chapter 108 Laws of 1929, Chapter 117 Laws of 1931, Sections 3, 4 and 9 of said initiated law, and all acts and parts of acts so far as in conflict herewith, are hereby repealed.

§ 7. EMERGENCY.] This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 10, 1943.

CHAPTER 114

S. B. No. 91—(Committee on Ways and Means)

COUNTY TREASURER, ANNUAL SETTLEMENT

An Act to establish the responsibility of the County Treasurer, and requiring him to make an annual settlement of his tax list and to make an annual report, and repealing Sections 3342 and 3343 of the Compiled Laws of 1913.

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

§ 1. DUTIES OF THE COUNTY TREASURER.—ANNUAL SETTLEMENT.] The county treasurer shall keep a just and true account of the receipts and expenditures of all tax moneys which shall come into his hands by virtue of his office, in books or records to be kept by him for that purpose, which books or records shall be open at all times for inspection by the Board of County Commissioners or any member thereof, by all county and state officers, and by any taxpayer or his legal representative, and on the tenth day of November of each year the County Treasurer shall make an annual settlement or accounting for the collection of current taxes and for that purpose he shall exhibit to the auditor his books, moneys, accounts, and all vouchers relating to the same to be audited or verified. The county treasurer shall be charged with the amount of the original tax list, the additional taxes assessed, and penalties and interest collected to date of settlement and shall be credited with the amount of cash collected, abatements, erroneous assessments, cancelled taxes, discounts, and a total of the delinquent taxes outstanding. The County Treasurer shall at the time of the settlement furnish the county auditor with a list of delinquent real estate taxes

outstanding and a list of delinquent personal property taxes outstanding in sufficient detail to permit the auditor to complete his records.

§ 2. REPEAL.] Sections 3342 and 3343 are hereby repealed.

Approved March 12, 1943.

CHAPTER 115

S. B. No. 111—(Committee on Ways and Means)

COUNTY TREASURER, DAILY STATEMENT

An Act to amend and re-enact Section 2180 of the Compiled Laws of North Dakota for 1913, relating to the duties of the County Treasurer, and repealing all acts or parts of acts in conflict therewith.

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

§ 1. AMENDMENT.] That Section 2180 of the Compiled Laws of North Dakota for 1913 is hereby amended and re-enacted to read as follows:

2180—REPORTING AND TAX DISTRIBUTION.] The county treasurer shall prepare a daily statement of all receipts and disbursements and shall transmit a copy of the same to the county auditor together with all warrants and other vouchers paid and duplicate copies of all receipts. He shall make a monthly distribution to the several county funds and taxing subdivisions of all taxes received and of all other funds that are required by law to be distributed.

§ 2. REPEAL.] That all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 12, 1943.

CHAPTER 116

S. B. No. 89—(Committee on Ways and Means)

COUNTY TREASURER'S RECORDS

An Act to amend and re-enact Section 2159 of the Compiled Laws of North Dakota for 1913, relating to the Records of the County Treasurer, and repealing all acts or parts of acts in conflict herewith.

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

§ 1. AMENDMENT.] That Section 2159 of the Compiled Laws of North Dakota for 1913 be amended and re-enacted to read as follows:

2159. TREASURER TO KEEP RECORD OF CASH.] The county treasurer shall keep an accurate and detailed record of all moneys which shall come into his hands by virtue of his office.

§ 2. REPEAL.] That all Acts or parts of Acts in conflict herewith are hereby repealed.

Approved March 5, 1943.

CHAPTER 117

S. B. No. 90—(Committee on Ways and Means)

COUNTY WARRANT PROCEDURES

An Act to amend and re-enact Sections 3369 and 3370 of the Compiled Laws of North Dakota for 1913, relating to County Warrant Procedures, and repealing Section 3289 of the Compiled Laws of North Dakota for 1913 and all acts or parts of acts in conflict herewith.

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

§ 1. AMENDMENT.] That Sections 3369 and 3370 of the Compiled Laws of North Dakota for 1913, be amended and reenacted to read as follows:

3369 and 3370. WARRANTS, HOW SIGNED, ATTESTED, NUMBERED AND REGISTERED.] All warrants upon the county treasurer for claims against the county shall be issued by the county auditor upon the authority of properly audited and allowed claims or orders of the Board of County Commissioners, provided, that warrants for

salaries of county officers and county employees may be drawn by the county auditor from time to time as such salaries become due and payable. The county auditor shall draw all other warrants or orders upon the county treasurer for the payment of moneys upon the authority and for the purposes specifically provided by law. All warrants issued by the county auditor shall be numbered consecutively. The number, date, and amount of each warrant and the name of the person to whom payable and the fund upon which drawn shall be stated therein. Warrants shall be signed by the county auditor and at the time they are issued shall be registered by him in a book kept for that purpose.

§ 2. REPEAL.] That section 3289 of the Compiled Laws of North Dakota for 1913 and all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 5, 1943.

CHAPTER 118

H. B. No. 165—(Halcrow)

DRAINS, REPAIRS, ABANDONMENT & DISSOLUTION THEREOF

An Act to amend and re-enact Section 2486 of the 1925 Supplement relating to repairs of existing drains; and providing for the abandonment and dissolution thereof.

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

§ 1. AMENDMENT.] That Section 2486 of the 1925 Supplement to the Compiled Laws of 1913 be amended and re-enacted to read as follows:

§ 2486.] All drains that may have been constructed under any law of this state, or that may be constructed under the provisions of this chapter and situated in this state, shall, except as otherwise provided, be under the charge of the board of county commissioners and their successors in office and be by them kept open and in repair. In all cases when any completed drain is or may be situated in more than one county the care of the portion lying within any county is hereby assigned to the board of county commissioners of such county to be by it kept open and in repair. The cost of such keeping open and in repair shall in all cases be assessed, levied and collected in the same manner as is provided in this chapter for the construction of drains in the first instance, and in cases when no

assessments of benefits shall have been made, the board of commissioners having charge of or to whose care such drain may be assigned shall make such assessment.

Provided that any work of cleaning out or repairing any drain, the cost of which said work is not in excess of \$150.00 in any one year, may be done by day work or under contract therefor, which contract may be let without such work being advertised and the expense thereof shall be paid out of the county road and bridge fund.

Provided, however, that Boards of County Commissioners shall not have the power to expend in any one year for repair or upkeep for any established drain more than \$100. of funds raised by taxes assessed against the land or property comprising such drainage district, unless such expenditure has been approved by such drainage district in the manner stated as follows:

(1) The Board of County Commissioners shall take no action on any contemplated repair or improvement of any established county drain which in any one year will cost more than \$100.00, until the owners of at least 10% of the property in the drainage district which is subject to assessment for the cost of such improvement or repair, have presented a duly attested petition asking that such improvements and repairs be made.

(2) When such petition has been duly presented to the Board of County Commissioners they shall forthwith give notice to all property owners interested in such drain of a hearing upon such petition at some convenient time and place.

(3) At such hearing after the purpose of the proposed improvement and repair has been explained, and the probable cost and all other pertinent information has been presented, the signers of such petition shall have the right to withdraw their names, if they so wish. Other owners of property within the drainage district shall at that time have the right to add their names to such petition at the time of the hearing or within ten days thereafter, if they so desire.

(4) If, at the time of the hearing, or within ten days thereafter, petitions are signed containing the signatures of persons owning property which is liable for 60% or more of the cost of such repair or improvement, the Board of County Commissioners shall be empowered to proceed in the regular way with such repair or improvement. If, however, within ten days after the hearing on the petition, property owners liable for 60% or more of the cost of such repair and improvement, have not signed such petition, then all action of such project shall be postponed for at least one year.

§ 2. DISSOLUTION OF DRAINAGE DISTRICT.] When a drain has been in existence for twenty years or more, the owners of property subject to 60% or more of the liability for maintaining such drain may petition the Board of County Commissioners for the abandonment and dissolution of such drain. Upon receipt of such petition, the County Commissioners shall call a public hearing on such petition and if they find the number of valid signatures to represent property liable to 50% or more of the cost of upkeep of such drain, the Board of County Commissioners shall then declare such drain to be abandoned and such drainage district to be dissolved, and shall spread such declaration upon the minutes and publish the same with the next publication of the regular County Commissioners proceedings. In case the drainage district extends into two or more counties, the Commissioners upon receipt of the petition above referred to shall convene in joint session and call the public meeting above provided. When a drain has been abandoned and dissolved, it may then be re-established in whole or in part only in the same way as a new drain is established.

Approved March 12, 1943.

CHAPTER 119

S. B. No. 197—(O'Brien)

JURY LISTS

An Act to amend and reenact section 819 of the Compiled Laws of North Dakota for 1913 and to provide for keeping jury lists filed with names of qualified jurors.

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

§ 1. AMENDMENT.] That section 819 of the Compiled Laws of North Dakota for 1913 be and the same hereby is amended and reenacted to read as follows:

§ 819. Whenever the board of county commissioners of any county shall have made the apportionment mentioned in section 817, the county auditor shall certify such apportionment to the clerk of the district court. The clerk of the district court thereupon shall notify the clerk of each township and village and the auditor of each city of the number of names apportioned to his township, village, or city and such clerk or auditor immediately thereafter shall cause to be posted in three public places in his township, village, or city a notice that the board of supervisors

of the township, the board of trustees of the village, or the city council or board of city commissioners of the city, as the case may be, will meet to draw the names of qualified jurors of the township, village, or city to make up the list of jurors for the county. Such list shall state the name and place of such meeting within the township, village, or city and the day designated shall be not less than five days nor more than ten days from the day of the posting of such notice. At the same time that the clerk of the district court shall give notice of such apportionment he also shall furnish to each clerk or auditor the names of the jurors from the township, village, or city remaining on the jury list. The clerk of the township or village or the auditor of the city, as the case may be, shall notify in writing the clerk of the district court of the names of any jurors remaining on the list who have become disqualified to serve as jurors and such names shall be stricken from the jury list and the governing body of political division shall draw additional names in lieu thereof in the same manner as for those required by the apportionment made by the board of county commissioners, providing, however, that no governing body of any political subdivision shall select therefrom any person to serve as a juror who has served on the regular panel as a juror during the preceding ten years from such political sub-division.

Approved March 17, 1943.

CHAPTER 120

H. B. N. 126—(Rohde, Callahan, Myers and Mollet)

LEASE, COUNTY TAX DEED LANDS

An Act to amend and re-enact Section 2 of Chapter 237 of the 1939 Session Laws, relating to the terms of lease by Counties of real property acquired by tax-deed, and declaring an emergency.

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

§ 1. AMENDMENT.] That Section 2 of Chapter 237 of the 1939 Session Laws be amended and re-enacted to read as follows:

§ 2.—TERMS OF LEASE.] All leases of such lands shall be made subject to sale and shall be limited in duration to a term of not to exceed five years; provided, however, that, in the discretion and sound judgment of said county commissioners, any piece or parcel of grazing land may be leased for grazing purposes without being subject to sale and for a term of not to exceed ten years

to any duly incorporated cooperative grazing association or to any duly incorporated soil conservation district, or to any individual within this State, provided, however, that farm lands sold after January 1st of any year shall be sold subject to the existing lease for that year.

§ 2. EMERGENCY.] This act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 9, 1943.

CHAPTER 121

H. B. No. 127—(Rohde, Callahan, Myers and Mollet)

SALE, COUNTY TAX DEED LANDS

An Act to amend and re-enact Sections 18, 19, and 20 of Chapter 286 of the 1941 Session Laws, relating to the terms of private sale and redemption and repurchase of County tax deed land, distribution of the proceeds, rights of owner to repurchase, disposition of rental and landlord's share of the crop, time of assessment for taxation, and declaring an emergency.

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

§ 1. AMENDMENT.] That Section 18 of Chapter 286 of the 1941 Session Laws be amended and re-enacted to read as follows:

§ 18. TERMS OF PRIVATE SALE AND REDEMPTION AND DISTRIBUTION OF PROCEEDS.] All private sales of real property made between the annual November sales, shall be made upon the same terms and conditions as sales are authorized to be made at the November sale, except that when farm lands are sold after the first of January such sales will be made subject to any existing farm leases of said lands for the year in which such sales are made, and provided further that if such property is sold at private sale to any other person than the former owner his executor or administrator or any member of his immediate family, such sale shall be held in abeyance for a period of thirty (30) days from the date of notice to the former owner his executor or administrator or any member of his immediate family, given by registered mail by the county auditor, to his last known post office address or if the post office address is not known, then to the post office nearest the land during which time the former owner his executor or administrator or any member of his immediate family may make redemption by payment in full of delinquent taxes, penalty and interest

charged against such real estate or the proposed sale price, whichever may be the lesser. Provided, further that if no redemption is made by the former owner his executor or administrator or any member of his immediate family during said period of thirty (30) days, then the sale shall be final and the purchaser shall be entitled to a deed as provided herein; and provided, further, that when farm lands are so redeemed after the first of January such redemption will be made subject to any existing farm lease of said lands for the year in which such redemption is made. That in case of sale or contract for sale, or redemption of tax deed land before the first of April, such land shall be assessed and taxed for the current year and the purchaser or vendee or redemptioner shall be entitled to the rental and landlord's share of crops on such land for such year; that in case of the sale or contract for purchase or redemption of tax deed land after March 31st, the land shall not be assessed and taxed for the current year, and the county shall retain the rental and landlord's share of the crops thereon for that year. The proceeds realized from such sales shall be apportioned in the same manner as the proceeds of the annual November sale are distributed. The proceeds realized from any rental and landlord's share of the crops shall be apportioned in the same manner as other rental proceeds are distributed under the present law.

§ 2. AMENDMENT.] That Section 19 of Chapter 286 of the 1941 Session Laws be amended and re-enacted to read as follows:

§ 19. RIGHTS OF OWNER TO REPURCHASE.] The former owner his executor or administrator or any member of his immediate family shall have the right to repurchase all real estate heretofore or hereafter, forfeited to the county under tax deed proceedings, so long as the tax title thereto remains in the county. Such purchase may be for cash or upon contract for deed made by and between the Board of County Commissioners and the former owner his executor or administrator or any member of his immediate family. The consideration of such contract shall include: (1) The total amount required to be paid in the notice to effect a redemption. (2) The total amount of all subsequent taxes with interest, penalties and costs. Provided that if the fair market value of such property at the time of repurchase thereof, is less than the total amount to be paid to effect a redemption, together with all subsequent taxes, interest, penalties and costs, the Board shall fix a fair and just sales price for such property, and shall require the former owner his executor or administrator or any member of his immediate family to pay at least twenty-five (25) percent of the total contract in cash and the remainder shall be payable in not to exceed ten (10) annual equal installments as the Board of County Commissioners may determine, which installments shall bear interest at four (4%) percent per annum until paid in full. Such contract shall further provide that if the vendee or his suc-

cessor in interest, fails to pay one or more of the installments, when due with interest, the Board of County Commissioners may cancel such contract and thereupon all payments and improvements made by the vendee or his successor in interest, shall be forfeited to the county as liquidated damages for breach of contract unless otherwise expressly provided. That upon the full performance of such contract, the county shall execute and deliver a deed to the purchaser which shall be executed in the same manner as tax deeds and shall have the same legal effect as prescribed by the terms of this Act. That in case of repurchase or contracts for repurchase of such tax deed land before the first of April, such land shall be assessed and taxed for the current year and the repurchaser shall be entitled to the rental and landlord's share of crops on such land for such year; that in case of the repurchase or contract for repurchase of such tax deed land after March 31st, the land shall not be assessed and taxed for the current year, and the county shall retain the rental and landlord's share of the crops thereon for that year. That in all cases wherein the repurchase or contract for repurchase of tax deed land is made after the first of January, such repurchase, or contract for repurchase, will be subject to any existing farm lease of the lands so repurchased or contracted to be repurchased, for the year in which such repurchase or contract for repurchase is made.

§ 3. AMENDMENT.] That Section 20 of Chapter 286 of the 1941 Session Laws be amended and re-enacted to read as follows:

§ 20. CANCELLATION OF TAXES.] That after any real estate has been sold for cash or upon contract for deed, which has been fully performed and a deed has been issued and delivered to the purchaser thereof, the County Commissioners shall, by general resolution, provided for the cancellation of all general taxes, hail indemnity taxes, and special assessments remaining of record, against the premises sold at the date of such sale. It is further provided that it shall be the duty of the County Auditor to immediately send a copy of the said resolution to the State Hail Insurance Department and to notify the County Treasurer of the cancellation of such taxes.

§ 4. EMERGENCY.] That this Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 11, 1943.

CHAPTER 122

H. B. No. 136—(Collette, Bureau, Olson of Barnes)

SHERIFFS FEES FOR BOARDING PRISONERS

An Act to amend and re-enact Subsection 31 of Section 3514 of the 1913 Compiled Laws, relating to the fees to be charged by sheriffs for boarding prisoners, and declaring an emergency.

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

§ 1. AMENDMENT.] That Subsection 31 of Section 3514 of the 1913 Compiled Laws be amended and re-enacted to read as follows:

(31) FEES FOR BOARDING PRISONERS.] The sheriff shall be entitled to charge and receive as remuneration for boarding prisoners, not to exceed One Dollar (\$1.00) per day each, to be determined by the board of county commissioners.

§ 2.] This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 3, 1943.

CHAPTER 123

S. B. No. 114—(Committee on Ways and Means)

STATE EXAMINER. UNIFORM ACCOUNTING SYSTEM

An Act to amend and re-enact Section 17 of Chapter 71 of the Session Laws of North Dakota for the year 1933, requiring the State Examiner to prescribe a system of uniform accounting for County Officers, making an appropriation therefor and repealing all acts and parts of acts in conflict herewith.

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

§ 1. AMENDMENT.] That Section 17 of Chapter 71 of the Session Laws of North Dakota for the year 1933 be, and the same is hereby amended and re-enacted to read as follows:

§ 17. EXAMINATION OF COUNTIES.] It shall be the duty of the State Examiner (or of any state officer who may be charged with the duty of examining and auditing the accounts, books, rec-

ords and financial transactions of county officers,) on or before July 1, 1944, to prepare and furnish for the use and guidance of county officers a manual of accounting and auditing procedures, and uniform accounting forms, so as to afford a convenient and uniform procedure for examining and auditing the books, records and accounts of county officers and to establish, as far as practicable, a uniform method of keeping such books, records and accounts.

The State Examiner shall have full authority, and it shall be his duty, to require county officers to adopt such system of book-keeping and accounting, and to conform to the accounting procedures, prescribed by him, on or before July 1st, 1945. He shall instruct, or cause to be instructed, the county officers in the use of the accounting manual prepared by him and of the forms and procedures therein set forth. He may from time to time, as circumstances and experience shall show to be advisable, amend and modify such accounting methods, forms and procedures and it shall be the duty of county officers to conform thereto. He shall, as often as he shall deem it necessary, require county treasurers to make true statements of their accounts, and shall, personally or by deputy, visit county officers without previous notice, at irregular periods, of at least once a year, or when requested by the board of county commissioners of any county, and make a thorough examination of the books, accounts and vouchers of the county officers, ascertaining in detail the various items of receipts and expenditures; and it shall be his duty to inspect and verify the character and amounts of any and all public assets and securities held by said officers, and to ascertain the character and amounts of any commission, percentages or charges for services exacted by such officer, or officers, without warrant of law.

The State Examiner shall report to the Attorney General the refusal or neglect of any state or county officer to obey his instructions, and the Attorney General shall promptly take action to enforce compliance therewith. He shall report to the Governor the result of his examination, which report shall be filed in the Governor's office, as well as any failure of duty by county officers, as often as he thinks is required by public interest. The Governor may cause the result of such examination to be published, or he may take such action as he may deem necessary for the public security; and he may, if he deems it necessary, suspend any such county officer from further performance of duty until such examination is had, or such security obtained as may be necessary for the protection of the public funds.

§ 2. APPROPRIATION.] For the purpose of enabling the State Examiner to prepare and furnish the manual of accounting and auditing procedures and uniform accounting forms mentioned and

described in Section 1 of this Act, and for the purpose of enabling him to instruct county officers in the use thereof, there is hereby appropriated the sum of One Thousand (\$1,000.00) Dollars from any moneys in the State Treasury not otherwise appropriated or so much thereof as may be found necessary to carry out the provisions of this Act.

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

Approved March 17, 1943.

CHAPTER 124

S. B. No. 84—(Committee on Ways and Means)

SUPERVISION OF FISCAL AFFAIRS BY COUNTY COMMISSIONERS

An Act to amend and re-enact Section 3276 of the Compiled Laws of North Dakota for 1913 relating to Supervision of Fiscal Affairs by the County Commissioners, and repealing all acts or parts of acts in conflict herewith:

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

§ 1. AMENDMENT.] That Section 3276 of the Compiled Laws of North Dakota for 1913 is hereby amended and re-enacted to read as follows:

3276. BOARD TO SUPERINTEND FISCAL AFFAIRS OF COUNTY.] The Board of County Commissioners shall superintend the fiscal affairs of the county, supervise the conduct of the respective county offices, and may cause to be audited and verified the accounts of all officers having the custody, management, collection, or disbursement of any moneys belonging to the county or received in their official capacity. On the first Monday of July annually it shall cause to be made a full and accurate statement of the assessments, receipts, and expenditures of the county for the preceding year and the taxes receivable, accounts receivable, and the indebtedness of the county at the end of the fiscal year, and it shall have the same published in at least one newspaper in the county. If there is no newspaper in the county the same shall be posted at the usual meeting place of the Board.

§ 2. REPEAL.] That all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 15, 1943.

CHAPTER 125

S. B. No. 110—(Committee on Ways and Means)

TAX RECEIPTS, WHAT TO SPECIFY, NUMBERED
CONSECUTIVELY, TRIPLICATES.

An Act to amend and re-enact Section 2157 of the Compiled Laws of North Dakota of the year 1913 as amended by Chapter 228 of the Session Laws of North Dakota of the year of 1929 relating to the issuance of tax receipts and the form thereof.

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

§ 1. AMENDMENT.] That Section 2157 of the Compiled Laws of the year 1913 as amended by Chapter 228 of the Session Laws of North Dakota of the year 1929 relating to the issuance of tax receipts and the form thereof is hereby amended and re-enacted to read as follows:

§ 2157. TAX RECEIPTS, WHAT TO SPECIFY, NUMBERED CONSECUTIVELY, DUPLICATE COPIES FILED WITH COUNTY AUDITOR, TRIPPLICATE COPIES RETAINED AND FILED NUMERICALLY BY COUNTY TREASURER.] Upon the payment of any tax, the county treasurer shall give to the person paying the same a receipt therefor, showing the name and postoffice address of such person, the amount and date of payment, the land, lot or other property upon which the tax is levied, according to the description on the tax list, or in some other sufficient manner, and the year and years for which the tax was levied. If for current taxes on real estate, the receipt shall have written or stamped across its face "taxes for" (giving the year in figures) or "first installment taxes" (giving the year in figures) or "second installment taxes" (giving the year in figures), as the case may be. Each year's tax shall be on a separate receipt. If land has been sold for taxes, either to a purchaser or to the county, and the time for redemption from such sale has not expired, the receipt for such taxes shall have written or stamped across the face "sold for taxes," with a statement of the years for which any of the real estate described therein has been sold for taxes and not redeemed. The Treasurer shall make triplicates of all receipts and shall return a duplicate copy at the end of each day to the County Auditor who shall file and preserve them in his office charging the Treasurer with the amount thereof. The triplicate copy shall be preserved in the office of the County Treasurer and filed in numerical order.

Approved March 12, 1943.

CHAPTER 126

S. B. No. 93—(Committee on Ways and Means)

TREASURER'S RECORD OF WARRANTS PAID

An Act to amend and re-enact Section 3349 of the Compiled Laws of North Dakota for 1913, relating to the Treasurer's Record of Warrants paid, and repealing all acts in conflict herewith.

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

§ 1. AMENDMENT.] That Section 3349 of the Compiled Laws of North Dakota for 1913, be amended and re-enacted to read as follows:

3349. TREASURER TO KEEP RECORD OF WARRANTS PAID.] Each County Treasurer is required to keep a record of warrants paid which shall show the number and amount of the warrant, the fund from which paid, and the amount of interest paid thereon.

§ 2. REPEAL.] That all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 12, 1943.

CHAPTER 127

S. B. No. 112—(Committee on Ways and Means)

TREASURER'S RECEIPTS FOR MONEY RECEIVED.
DEPOSITED WITH AUDITOR.

An Act to amend and re-enact Section 2160 of the Compiled Laws of North Dakota of the year 1913 relating to issuance of receipts.

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

§ 1. AMENDMENT.] That Section 2160 of the Compiled Laws of North Dakota of the year 1913 is hereby amended and re-enacted to read as follows:

§ 2160. Whenever the County Treasurer receives money, he shall make out triplicate receipts, and shall deliver one copy thereof to the person paying, and shall deposit one copy thereof with the County Auditor at the close of the business day, and shall retain one copy thereof and file same numerically in his office. The County Auditor shall charge the County Treasurer with the amount of

the receipts, and the County Treasurer shall enter the amount of the receipts in his cash book.

§ 2. REPEAL.] That all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 12, 1943.

CHAPTER 128

H. B. No. 46—(Graham and Bymers)

REFUNDS TO DICKEY COUNTY

An Act making an appropriation to reimburse Dickey County in the sum of Eleven Thousand, Nine Hundred Sixty-six and no/100 (\$11,966.00) Dollars, penalty and interest belonging to Dickey County, but erroneously and inadvertently remitted to the State and declaring an emergency.

WHEREAS, between the month of January, 1930, and the month of December, 1941, both months inclusive, the county officers of Dickey County, through a mistake of law, inadvertently remitted to the State Treasurer of the State of North Dakota, in various amounts, the total sum of Eleven Thousand, Nine Hundred Sixty-six and no/100 (\$11,966.00) Dollars, penalty and interest on delinquent taxes which, in fact, were and are funds belonging to said Dickey County, under the laws of this State, particular reference being had to Section 2190 of the Compiled Laws of North Dakota for 1913.

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

§ 1. APPROPRIATION.] There is hereby appropriated the sum of Eleven Thousand, Nine Hundred Sixty-six and no/100 (\$11,966.00) Dollars, out of any moneys now in the State Treasury not otherwise appropriated to reimburse Dickey County, North Dakota, for penalty and interest upon delinquent taxes inadvertently remitted to the State by the officers of Dickey County, through a mistake of law, between the month of January, 1930, and the month of December, 1941, both months inclusive, which moneys were and are, in fact, moneys belonging to said Dickey County and that the same shall be paid upon presentation of duly verified vouchers presented to the State Auditor.

§ 2. EMERGENCY.] An emergency is hereby declared to exist and this Act shall be in full force and effect from and after its passage and approval.

Approved February 24, 1943.

CHAPTER 129

H. B. No. 45—(Kolpin and Fuglestad)

REFUNDS TO GRIGGS COUNTY

An Act making an appropriation to reimburse Griggs County in the sum of Nine Thousand Eight Hundred Forty-nine and 85/100 (\$9,849.85) Dollars, penalty and interest belonging to Griggs County, but erroneously and inadvertently remitted to the State and declaring an emergency.

WHEREAS, between the month of February, 1929, and the month of January, 1942, both months inclusive, the county officers of Griggs County, through a mistake of law, inadvertently remitted to the State Treasurer of the State of North Dakota, in various amounts, the total sum of Nine Thousand Eight Hundred Forty-nine and 85/100 (\$9,849.85) Dollars, penalty and interest on delinquent taxes which, in fact, were and are funds belonging to said Griggs County, under the laws of this State, particular reference being had to Section 2190 of the Compiled Laws of North Dakota for 1913:

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

§ 1. APPROPRIATION.] There is hereby appropriated the sum of Nine Thousand Eight Hundred Forty-nine and 85/100 (\$9,849.85) Dollars, or so much thereof as may be necessary, out of any moneys now in the State Treasury not otherwise appropriated to reimburse Griggs County, North Dakota, for penalty and interest upon delinquent taxes inadvertently remitted to the State by the officers of Griggs County, through a mistake of law, between the month of February, 1929, and the month of January, 1942, both months inclusive, which moneys were and are, in fact, moneys belonging to said Griggs County and that the same shall be paid upon presentation of duly verified vouchers presented to the State Auditor.

§ 2. EMERGENCY.] An emergency is hereby declared to exist and this Act shall be in full force and effect from and after its passage and approval.

Approved February 24, 1943.

CHAPTER 130

S. B. No. 86—(Committee on Ways and Means)

VERIFICATION OF CASH IN THE HANDS OF COUNTY
TREASURER

An Act requiring verification of cash and bank balances in hands of County Treasurer, and repealing all acts or parts of acts in conflict herewith.

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

§ 1. VERIFICATION OF CASH.] It is hereby made the duty of each county auditor in the State to verify by actual count at least once each month, all cash or cash items in the hands of the County Treasurer and to reconcile as of the same date the bank balances as shown by the records of the respective depositories with the ledger accounts kept by the Treasurer.

§ 2. REPEAL.] All Acts or parts of Acts in conflict herewith are hereby repealed.

Approved March 5, 1943.

CRIME

CHAPTER 131

H. B. No. 235—(Bergesen)

ABANDONMENT OR NONSUPPORT OF CHILD

An Act making it a criminal offense for a parent or other person legally responsible for the care or support of a child to abandon such child; providing for penalty; repealing all Acts in conflict herewith, and declaring an emergency.

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

§ 1. ABANDONMENT OR NONSUPPORT OF CHILD.] Every parent or other person legally responsible for the care or support of a child who is under the age of sixteen years and unable to support himself by lawful employment who wholly abandons such child or willfully fails to furnish food, shelter, clothing, and medical attention