

# TERRITORIAL OFFICERS.

## CHAPTER 52.

### AN ACT PRESCRIBING THE GENERAL DUTIES OF THE TERRITORIAL TREASURER.

*Be it enacted by the Legislative Assembly of the Territory of  
Dakota:*

Location of  
office.

Section 1. The treasurer of this territory shall keep his office at the seat of government of this territory, shall have charge of and safely keep all public moneys which shall be paid into [the] territorial treasury, and pay out the same as directed by law, and perform all such other duties as now are or may hereafter be required of him by the laws of this territory.

Treasurer shall  
give bond.

Sec. 2. The treasurer of the territory of Dakota shall, before entering upon the duties of his office, give such bond, with ample securities, as is provided by law.

Legislature may  
require addi-  
tional bond.

Sec. 3. The legislative assembly may, at any time during the continuance in office of the treasurer, require him to give such additional security as they shall deem necessary for the complete security of the territory.

Duties of treas-  
urer.

Sec. 4. The treasurer shall keep an accurate account of the receipts and disbursements of the treasury, in books provided for that purpose at the expense of the territory, in which he shall specify the names of persons from whom received, to whom paid, on what account the same is received, or to whom paid, on what account the same is received or paid out, and the time of such receipt or payment.

Territorial or-  
ders; redemp-  
tion.

Sec. 5. The treasurer shall receive in payment for public dues, the bills drawn by the auditor of the territory, in conformity with the laws of the territory, or redeem the same, if there be money in the treasury appropriated for that purpose; and on redeeming such bill, or receiving the same in payment,

he shall cause the person presenting such bill to endorse the same; and the treasurer shall write on the face of such bill "redeemed," and shall enter in his book, in separate columns, the number of such bill, its date, amount, and the name of the person to whom payable, the date of payment, and the amount of interest, if any, paid thereon.

Sec. 6. That when any bill shall be presented to the treasurer for redemption, and there shall be no funds in the treasury appropriated for that purpose, the treasurer of the territory shall indorse thereon the date of its presentation, with his signature thereto, and whenever there shall be funds in the treasury for the redemption of bills so presented and indorsed, the treasurer shall give notice of the fact in some newspaper published at the seat of government, and at the expiration of thirty days after the date of such notice, the interest on such bill shall cease.

Endorsement on orders when there are no funds for redemption; interest.

Sec. 7. The treasurer shall, on the first Monday of March, June, September, and November, deposit in the office of the auditor of the territory, all bills by him redeemed or received in payment at the treasury, and take the auditor's receipt therefor.

Deposit of paid orders with auditor.

Sec. 8. The treasurer shall make an annual report to each branch of the legislative assembly, on the third day of their session, the state of the public accounts and the funds, exhibiting the amount by him received, the amount paid out during the preceding year, and the balance remaining in the treasury.

Annual report to legislature.

Sec. 9. The treasurer shall, as often as required, submit his books, accounts, vouchers, and the funds in the treasury, to the inspection of either branch of the legislative Assembly, or any committee thereof appointed for that purpose.

Books subject to inspection.

Sec. 10. The treasurer shall, in no case, purchase or receive any bill redeemable at the treasury, or any audited account, at a less value than is expressed therein, nor shall he receive any fee or reward, aside from his annual salary, for transacting any business connected with the duties of his office.

Prohibition to treasurer.

Sec. 11. If, in any instance, the treasurer shall neglect to call to account any delinquents, whereby the public revenue may suffer loss, he shall be held and deemed accountable for the sums due by such delinquents, to all intents and purposes, the same as if the funds had actually been paid into his office.

Delinquent officers, treasurer to call to account.

Defalcation of treasurer; penalty.

Sec. 12. If, at any time, it shall appear from the accounts of the treasurer, the auditor, or in any other way, that the treasurer has not accounted for and paid over the public moneys of the territory as directed by law, the territory may sue for and obtain judgment against the treasurer, and his sureties, in any court of record, first giving to the persons against whom such motion shall be made, five days' notice of the time and place where and when such motion will be made, and said treasurer shall be liable to a criminal action, and upon conviction shall be punished by imprisonment at hard labor for a term not less than three nor more than ten years.

Insolvency of parties indebted to territory.

Sec. 13. If any treasurer, or any other person, become indebted to the territory, shall be insolvent, the debt of the territory shall be paid first of all debts, notwithstanding any attachment against his effects, or any voluntary assignment thereof, to pay debts, or for any other purpose.

To take effect when.

Sec. 14. This act shall take effect and be in force from and after its passage and approval by the Governor.

APPROVED January 3, 1863.

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## CHAPTER 53.

### AN ACT PRESCRIBING THE GENERAL DUTIES OF THE TERRITORIAL AUDITOR.

*Be it enacted by the Legislative Assembly of the Territory of Dakota:*

Location of office.

Section 1. The auditor of the territory of Dakota shall keep his office at the seat of government of this territory, and shall do and perform all the duties appertaining thereto, which are or may be required of him by law, or resolution of the legislature.

Auditor shall have seal.

Sec. 2. The auditor shall keep a seal, with the device, "the seal of the auditor of the territory of Dakota," and all official copies taken from the records or other documents in his office, shall be under said seal, and shall be certified and signed by the auditor.

Sec. 3. That all accounts and claims against the territory, Adjustment of claims. which shall be by law directed to be paid out of the treasury of the territory, shall be presented to the auditor, who shall examine and adjust the same, and shall issue bills or warrants, payable at the territorial treasury, for the sums which shall be found due from the territory, specifying in each bill the date of its issue, and the name of the person to whom payable.

Sec. 4. That the bills or warrants to be so issued, shall be Form and manner of issuing warrants. printed on separate sheets of paper, and each bill or warrant shall be entered and numbered, and the number corresponding therewith shall be on the part of the sheet from which such bill shall be cut; and all such parts of sheets containing the corresponding numbers, shall be carefully preserved by the auditor in his office.

Sec. 5. That when the amount due from the territory to any Division of claims into small warrants. person shall exceed twenty dollars, the auditor, if requested, shall divide the sum due into parcels of not less than ten dollars each, and shall issue bills or warrants for the several parcels into which the amount shall be so divided.

Sec. 6. That for the redemption of all bills and warrants Territorial credit pledged for redemption. issued in conformity with the provisions of this act, the credit of the territory is hereby pledged.

Sec. 7. The auditor shall enter, in progressive order, in a Register of warrants. book or books to be provided by him for that purpose, the number of each bill or warrant by him issued, the amount thereof, the date of its issue, and the name of the person to whom issued.

Sec. 8. The auditor shall make and preserve in his office, in Receipt of accounts, &c. suitable books, to be procured at the expense of the territory, fair and accurate records of all such public accounts and other documents as have been or may be by law made returnable to his office, and shall keep a file in progressive order of all receipts and other vouchers relative to the business in his office.

Sec. 9. The auditor shall keep a regular account with the Account with treasurer to be kept. treasurer of this territory, in suitable books, to be provided as aforesaid, in which he shall charge the treasurer with all moneys by him received, and credit him with all bills or

warrants by him redeemed and deposited in the office of the auditor.

Annual statements to legislature.

Sec. 10. The auditor shall annually make out an accurate statement of the receipts and disbursements of the treasury for the preceding year, ending on the last day of the month previous to the one during which the legislative assembly shall commence its annual sessions; also, of the unexpended balances (if any there be) of the several appropriations, the amount remaining in the treasury, the amount of bills or warrants issued and not redeemed, (if any there be,) and shall report the same to each branch of the legislative assembly, on the third day of its session, together with such remarks on the finances of the territory as he shall deem proper for the consideration of the legislative assembly.

Exhibit of books or requirement of the legislature.

Sec. 11. That whenever required, the auditor shall submit his books, accounts and vouchers to the inspection of the legislative assembly, or any committee thereof, appointed for that purpose.

Lands subject to taxation.

Sec. 12. That the auditor shall transmit to the register of deeds of each county, on or before the first day of March in each year, a list of lands within such county, which shall have become subject to taxation within the preceding year, agreeable to the information by him received from the land office or offices in the territory.

Forms and instructions for assessing and collecting tax.

Sec. 13. The auditor of the territory shall from time to time prepare and transmit to the register of deeds of each county such general forms and instructions, in conformity with the laws in force, as, in his opinion, may be necessary to secure uniformity in assessing, charging and collecting, and accounting for the public revenue; and assessors and treasurers shall observe such forms and instructions.

Remission of penalty for non-payment of taxes.

Sec. 14. The auditor of the territory is hereby authorized to remit any penalty for the non-payment of taxes, when satisfied that the same is improperly charged, or that such penalty occurred in consequence of the negligence or error of any officer required to do any duty relative to the levy and collection of such taxes; and may from time to time correct all errors which he shall discover in the duplicate of taxes assessed in any county.

Sec. 15. That the auditor of the territory shall annually make out, and transmit to the register of deeds of each county, on or before the first day of April in each year, a statement of the taxes paid into the territorial treasury during the preceding year, and belonging to such county; and the sums named in such statement, may, at any time thereafter, be drawn from the territorial treasury, by the treasurers of the respective counties.

County taxes paid into territorial treasury.

Sec. 16. That the expense of procuring books directed by this act to be procured, and the copies of entries, surveys, and other documents from the land offices, and all other contingent expenses of his office, shall be paid by the auditor out of the contingent fund appropriated for the use of said office.

Expenses of office to be paid out of contingent fund.

Sec. 17. That if any officer concerned in the collection of the territorial revenue, shall fail to collect, fail to make proper return, fail to make settlement, or fail to pay over all moneys by him received and belonging to the territory at the time and in the manner required by law, the auditor of the territory shall, after the expiration of fifteen days next after the expiration of the time within which such are by law required to be performed, transmit to the register of deeds of the proper county, a statement of the sum claimed by the territory from such delinquent officer, with directions for such register of deeds to proceed against such delinquent officer and his securities in the manner prescribed by law: *Provided*, That when the auditor of the territory shall be satisfied that such default results from some inevitable accident, and not from the negligence of such officer, he may, at his discretion, postpone the instructions for bringing suit for any time not exceeding sixty days.

Failure of county treasurer to report or pay a tax; duty of auditor.

Sec. 18. The auditor is authorized to administer an oath to accountants and witnesses, in support of the justice of such accounts as may be exhibited to him for liquidation, and to certify the same accordingly.

Authorized to administer oath.

Sec. 19. Any auditor of this territory, or other officer, who shall violate any of the provisions of this act, shall be liable, on conviction thereof before some competent court, to be punished by imprisonment for a period of not less than one year, or more than ten years, or be fined not exceeding five hundred

Violation of provisions of this chapter.

dollars, or both fine and imprisonment, at the discretion of the court.

To take effect  
when.

Sec. 20. This act to take effect and be in force from and after its passage and approval by the governor.

APPROVED January 3, 1863.

## TERRITORIAL ROADS.

### CHAPTER 54.

#### AN ACT TO LOCATE AND ESTABLISH A TERRITORIAL ROAD FROM YANKTON TO FORT LOOKOUT.

*Be it enacted by the Legislative Assembly of the Territory of Dakota:*

Names of commissioners.

Section 1. That D. P. Bradford, Collin Lamont, and J. R. Hamilton, be, and are hereby appointed commissioners to locate and establish a territorial road from Yankton to Fort Lookout by the most practicable route.

Duty of commissioners.

Sec. 2. It shall be the duty of said commissioners, or a majority of them, to meet at Yankton, on or before the first Monday in June next, and proceed to locate said road.

County to pay expenses

Sec. 3. Each county shall pay the expenses incurred in locating, surveying, marking and staking the same in said county.

To take effect when.

Sec. 4. This act shall take effect from and after its passage.  
APPROVED January 9, 1863.