

TAXES.

CHAPTER 24.

AN ACT IN RELATION TO TAXING REAL AND PERSONAL PROPERTY.

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

Becoming tax-
able for first
time when listed

Section 1. That all property in this Territory, whether real or personal, subject to taxation under existing laws, including real estate becoming taxable for the first time, shall be listed to the owner thereof for the year one thousand eight hundred and sixty-eight and yearly thereafter with reference to the amount owned on the first day of January, including all property purchased on that day.

Board of county
commissioners
in equalizing

Sec. 2. The board of county commissioners of each county in this Territory in equalizing the value of real and personal property, shall tax all such property at its value on the first day of January of the year for which such taxes are raised.

Act to take effect
—When

Sec. 3. This act shall be in force and effect from and after its passage and approval.

Approved, December 29th, 1868.

CHAPTER 25.

AN ACT CONCERNING REVENUE.

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

Section 1. That the following classes of property shall be exempt from taxation, and may be omitted from the list herein required to be given: Property exempt

First, The property of the United States and of this Territory, including school lands;

Second, The property of a county, incorporated city or town, or school district, when devoted to the public use and not held for pecuniary profit;

Third, Public grounds, by whomsoever devoted to the public use, and including all places for the burial of the dead;

Fourth, The engines and implements used for extinguishing fires, with the grounds used exclusively for their buildings and for the meetings of fire companies;

Fifth, The grounds and buildings of library, scientific, benevolent and religious institutions, or societies devoted solely to the appropriate objects of these institutions, not exceeding three acres in extent, and not leased or otherwise used with a view to pecuniary profit;

Sixth, The books, papers, furniture, scientific or other apparatus pertaining to the above institutions and used solely for the purpose above contemplated, and the like property of students in any such institutions, used for the purposes of their education;

Seventh, Money and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not to exceed in amount the sum prescribed in their charter or act of incorporation;

Eighth, Animals not specified in the next section:

The wool shorn from twenty-five sheep of the person giving the list;

Private libraries not exceeding one hundred dollars in value, and family pictures ;

The kitchen furniture of each family, the beds and bedding thereof for each single person not a member of another family ;

The apparel of every person and family actually used for wearing, with all food provided for each family ;

But no person for whom a compensation for board or lodging is received or expected, is to be considered a member of a family within the intent and meaning of this act ;

Ninth, The polls or estates, or both, of persons who by reason of age or infirmity may, in the judgment of the assessor, be unable to contribute to the public charge, such opinion being subject to revision by the county board of equalization.

All other property subject to taxation

Sec. 2. All other property, real and personal, including improvements on government lands within this Territory, is subject to taxation in the manner herein directed. And this section is intended to embrace lands and lots in towns, including lands bought from or donated by the United States and from the Territory, and whether bought on credit or otherwise ;

Ferry franchises and toll bridges, which for the purposes of this act, are to be considered as real property ;

Horses and neat cattle, mules and asses, sheep and swine ;

Money, whether in possession or on deposit, and including bank bills, money, property or labor due from solvent debtors on contract or in judgment, and whether within this Territory or not ;

Mortgages and other securities, and accounts bearing interest ;

Stock or shares in any bank or company incorporated by this Territory, or any other State or Territory, and situated in or transacting business in this Territory ;

Public stocks, loans, household furniture not exempted, and including gold and silver plate, musical instruments, watches and jewelry ;

Private libraries for their value over one hundred dollars ;

Pleasure carriages, stage hacks, omnibuses and other vehicles for transporting passengers ;

Wagons, carts, drays, sleighs, and every other description of vehicles or carriages ;

Boats and vessels of every description, wherever registered or licensed, and whether navigating the waters of this Territory solely or not, if owned wholly or in part by persons who are inhabitants of this Territory ;

Annuities, but not including pensions from the United States or any other State of the Union ;

Money invested in manufactories, including buildings, machinery, and materials ;

All moneys used in merchandising.

Personal property of every description belonging to persons or companies doing freighting or transporting business across the plains shall be valued at the usual prices of similar property at the time and place of listing, and shall be assessed at the respective places of residence of such person or persons ; or the place where such property at the time is kept, together with all other property not above exempted, though not herein specified.

Sec. 3. The term "credits," as used in this act, includes every claim and demand for money, labor, or other valuable thing. And every annuity or sum of money receivable at stated periods, and all moneys in property of any kind, and secured by deed, mortgage, or otherwise ; but pensions from the United States, or any State, are not included in the above terms. Credits

Sec. 4. All taxable property, personal and real, shall be listed and valued each year, at its actual value at the place of listing, the same beginning with the first day of January, A. D. 1869. The cultivation of fruit, forest and ornamental trees or grape vines upon any land in this Territory shall in no wise increase the value of said land for revenue purposes. Shall be listed and valued each year
Fruit and ornamental trees

Sec. 5. On or before the first Monday of February in each year, the county commissioners of each county are required to furnish the assessors with suitable notices and blank forms for the assessments, and such instructions as may be needful to secure full and uniform assessment and returns, and at the same time furnish each assessor a list of all the entered lands in his district subject to taxation. Commissioners shall furnish assessors what

List shall contain, what Amount of capital

Sec. 6. The list of each person shall contain, first, his lands by townships, range and section, and any division or part of a section lying in the county in which the list is required. And when such parcel of land is not a congressional division, or subdivision, it shall be listed and described in some other mode, sufficient to identify it. And his own town lots, naming the town in which they are situated, and their proper description by number and block, or otherwise, according to the system of numbering in the town. His personal property by the following particulars: Amount of capital employed in merchandise, amount of capital employed in manufacturing, number of horses, number of mules and asses, number of neat cattle, number of sheep, number of swine, number of carriages and vehicles of every description, amount of moneys and credits, amount of taxable household furniture, amount of stock or share in any incorporated company or company not incorporated, amount of all personal property not exempt by law and not enumerated, the number of polls.

Above list of items may be extended

Sec. 7. The above list of items may be extended at the discretion of the county commissioners, so as to obtain such facts as they may deem desirable.

List shall be signed &c.

Sec. 8. The list shall be signed and sworn to by the person making it, and the oath may be administered either by the assessor or by any other officer authorized to administer oaths, and shall be certified to by him, and the oath may be printed upon the blank form, and shall be in substance as follows:

I, (A. B.) do solemnly swear that I have listed above (or within) all the lands, town lots, personal property, money and credits, subject by law to taxation, and owned by me, or required by law to be listed by me for any other person or persons, (insert as guardian, husband, parent, trustee, executor, administrator, receiver, accounting officer, partner, agent, or factor, as the case be) according to the best of my knowledge.

When required to render above statement and fails to do so

Sec. 9. When any person who is required to render the above statement fails to do so, from absence or sickness, and when any person refuses to do so, or to take or subscribe to the oath required, the assessor shall ascertain, according to the best information he can obtain, the number and value of the several species of property required. And to that end he is hereby

authorized to examine on oath any person whom he supposes to have knowledge in relation thereto; and if any person refuses to testify he shall forfeit the sum of five dollars, to be recovered by civil action in the name and to the use of the county; and the assessor shall make a minute of the names of persons refusing to swear to this list, or to testify as to the value of property, and shall note the same on the list and return the same to the board of county commissioners; and the county board of equalization shall add fifty per cent. to the amount of property returned by the assessor as the list of the person refusing to swear.

Sec. 10. The said statements of persons refusing to swear shall be endorsed with the name of the person whose property is therein listed, and the assessors shall file them in alphabetical order and return them to the office of the county clerk by the second Monday of April next ensuing, at which time, or before, he shall also prepare and deliver his assessment roll.

Shall be endorsed
with name
Duty of assessor

Sec. 11. All property is to be valued by the assessor except such as is herein required to be valued by the owner.

All property to
be valued by
assessor, except

Sec. 12. The assessor shall take and subscribe an oath, to be certified by the officer administering it, and attached to the assessment roll, which oath is to be in substance as follows:

Oath of assessor

I, (A. B.) county or township assessor, in and for the county, Dakota, do solemnly swear that the value of all property, moneys and credits, of which a statement has been made and verified by the oath of the person required to list the same, is hereby truly returned, as set forth in such statement, that in every case where I have been required to ascertain the amount of value of the property of any person or body corporate, I have diligently and by the best means in my power endeavored to ascertain the true amount and value, and that, as I verily believe, the full value therefor is set forth in the above returns. And that in no case have I knowingly omitted to demand of any person of whom I was required to make it, a statement of the amount and value of his property which he was required by law to list, nor have I connived at any violation or evasion of any of the requirements of the law in relation to the assessments of property for taxation.

Every inhabitant of this territory of full age and sound mind, unless excepted

Sec. 13. Every inhabitant of this Territory, of full age and sound mind, unless excepted by the provisions of this act, shall list all property subject to taxation in this Territory of which he is the owner, or has the control or management in the manner herein directed;

But the property of a ward is to be listed by his guardian;

Of a minor, having no other guardian, by his father, if living;

If not, then by his mother, if living;

If not, then by the person having the property in charge;

Of a married woman, by her husband;

But if he be unable or refuse, then by herself;

Of a beneficiary for whom property is held in trust, by the trustee;

And the personal property of a decedant, by the executor, administrator, or heirs;

Of a body corporate, company, society, or partnership, by the principal accounting officer, agent, or partner;

Property under mortgage or lease to be listed by and taxed to the mortgagor or lessor, unless it be listed by the mortgagee or lessee.

Commission merchants &c.

Sec. 14. Commission merchants, and all persons trading or dealing on commission, and consignees authorized to sell, when the owner of the goods does not reside in this Territory, are, for the purpose of taxation, required to list all the property in their possession.

Property listed assessed and taxed, when, where

Sec. 15. All personal property is to be listed, assessed, and taxed in the county where the owner resides, on the first of January of the then current year, or where the property is kept. But if the owner resides out of the Territory, it is to be listed and taxed where it may be at the time of listing. And if the agent or person having charge of such property neglects to list it, he will be subject to the penalty hereinafter provided.

In behalf of another

Sec. 16. A person required to list property in behalf of another, shall list in the same county or township in which he would be required to list if it were his own (except as herein otherwise directed.) But he must list it separate from his own, naming the person to whom it belongs. But the undivided

property of a person deceased, belonging to his heirs, may be listed as belonging to such heirs, without enumerating them.

Sec. 17. The president, secretary, superintendent, or other principal accounting officer within the Territory at the time of the assessment, of every canal or slackwater navigation company, railroad company, turnpike company, plank road company, bridge or ferry company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specifically provided for in this chapter, for whatever purpose they may have been created, whether incorporated by any law of this Territory or not, where any portion of said property, at the time of the assessment, is situated in more than one county, shall list for taxation, verified by the oath or affirmation by the person so listing, all the personal property, which shall be held to include road bed, depots, wood and water stations, poles and wire, bridge and boats, books, papers, office furniture and fixtures, and such other realty as is necessary for the daily business operations of said road, bridge, insurance or other incorporation. **Companies, moneys, returns when.** Moneys and credits of such company or corporations within the Territory, at the actual value in money, in manner following, to wit: In all cases, except as hereinafter provided, a full return of all property shall be made to the auditor of the Territory, on or before the first Monday of March, annually, together with a statement of the amount of such property, which is situated in each organized county, precinct or township, incorporated village or city therein. The value of all movable property shall be added to the stationary and fixed property;

Provided, That, whenever the whole of the property of any company, aforesaid, shall be in one county only, the return shall be made to the assessor or assessors, in the same manner as returns of other property are made.

If the return, aforesaid, shall not be received by said auditor, within three days after the first Monday in March aforesaid, it shall be the duty of the auditor to procure the information aforesaid, in any manner that may appear to be most likely to secure the same correctly, and for that purpose shall address a written request to the officer who has omitted or neglected to make the return aforesaid; and it shall be **Duty of auditor, shall certify.**

the duty of the auditor, on or before the first Monday of April, or so soon thereafter as he shall have procured the necessary information, to certify to the county clerks of the several counties in which said property, or any part thereof, shall be situated, the amounts thereof, specifying the several amounts included in each organized county or township, incorporated city or village in said county, which amounts, when so received by the several county clerks, shall be placed on the list of taxable property returned to them by the several assessors for such county or townships, incorporated cities or villages. The auditor shall certify whether the return was made by the proper officer, or whether the valuation was procured by himself; and it shall be the duty of the county commissioners to equalize the valuation of such property in the same manner as of other property, and if the return has not been made by the proper officer at the proper time as required by this act, it shall be the duty of said county commissioners to add, not exceeding fifty per cent., to the valuation thus before them:

Duty of county commissioners.

Provided

Provided, That shares of stock, in all national banks, held by any person or persons in the Territory, shall be assessed at their par value, and the owner or owners thereof shall be required to pay tax thereon the same as though they were shares in banks chartered and incorporated by the laws of Territory, or by the laws of any other State or Territory of the United States; and

Provided, further, That for the purposes of taxation no discrimination shall be made between any national bank and any other bank doing business in this Territory under the laws thereof.

Persons doing business in more than one county

Sec. 18. When a person is doing business in more than one county, the property and credits existing in any one of the counties are to be listed and taxed in that county; and credits not existing in, nor pertaining especially to the business in any one county, are to be listed and taxed in that county where his principal place of business may be; each individual of a partnership is liable for the taxes due from the firm.

Insurance companies

Sec. 19. Insurance companies, of every description, transacting business in this Territory, shall be taxed in the same amount and at the same rate that all other property is taxed,

upon the amount of premiums taken by them during the year previous to the listing in the county where the agent conducts the business. And the agent shall render the list, and shall be personally liable for the tax, and if he refuses to render the list, or to swear as herein required, the amount may be assessed according to the best knowledge and discretion of the assessor, and the county board of equalization may, at their discretion, add fifty per cent. to the amount returned by the assessor.

Sec. 20. Depreciated bank notes and depreciated stocks or shares in corporations or companies, may be listed at their current value and rate; credits shall be listed at such sums as the person listing them believes will be received, or can be collected, and annuities at the value which the person listing believes them to be worth in money.

Depreciated
bank notes

Sec. 21. In making up the amounts of credits which any person is required to list, he will be entitled to deduct from the gross amount the amount of bona fide debts owing by him; but no acknowledgment made for the purpose of being so deducted shall be considered a debt within the intent of this section, and so much only of any liability of such person as security for another shall be deducted as the person making the list believes he is legally or equitably bound to pay, and so much only as he believes he will be compelled to pay on account of the inability of the principal debtor. And if there are other sureties able to contribute, then so much only shall be deducted as he in whose behalf the list is made will be bound to pay or contribute; but no person will be entitled to a deduction on account of an obligation of any kind given to an insurance company for the premium of insurance; nor on account of an unpaid subscription to any society; nor on account of a subscription to, or installments payable on the capital stock of any company or corporation, nor upon any account whatever, unless such deduction be made from the amount of moneys or credits, or both, by such person listed.

Entitled to
deduct.

No acknowledgment,
other
sureties

Sec. 22. Any person owning or having in his possession or control in this Territory, with authority to sell the same, any personal property, purchased either within or out of the Territory, with a view of selling the same at an advanced price or

When held as
merchant for
purposes of
this act

profit, or which has been consigned to him for the purpose of being sold within the Territory, shall be held to be a merchant for the purposes of this act; such property shall be listed for taxation, and in estimating the value thereof the merchant shall take the value of such property in his possession or control, on the first day of January.

Held as manufacturer, when

Sec. 23. Any person who purchases, receives, or holds personal property of any description, for the purpose of adding value thereof, by any process of manufacturing, refining, purifying, or by the combination of different materials with a view of making gain or profit by so doing, and by selling the same, shall be held to be a manufacturer, for the purposes of this act, and he shall list for the taxation the value of such property in his hands estimated as directed in the previous section in case of merchants; but the value shall be estimated upon the materials only entering into the combination or manufacture.

Assessors shall make out assessment roll, when constituting

Sec. 24. On or before the first Monday of April, annually, the several county assessors shall make out and deliver to the county clerk an assessment roll, consisting of the following items, to wit:

First, A list of all the taxable lands in such county in numerical order, beginning with the lowest numbered section, in the lowest numbered township, in the lowest numbered range in the county, and ending in the highest numbered section, township and range, with the number of acres in each tract set opposite the same in a column, provided for that purpose, and the assessed value thereof in another column, and the name of the owner or person listing the same in another column, with the columns of acres and values footed up. Such list shall be as nearly as practicable in the following form:

Return of taxable lands in _____ county, Dakota, as assessed for the year 18—.

Part of Sec.	Sec.	Township.	Range.	Acres.	Val.	Owners' Names.

Second, A list of all the town lots in each town or city in each county, in like numerical order, with the valuation of each lot or part of lot, and the name of the person listing the same, opposite with the column of values footed up substantially in the following form:

Form of assess-
ors roll,
continued

*Return of lots in the city (or town) of —, in — county,
Dakota, assessed for the year 18—.*

Block.	Lot.	Value.	Owner.

Third, A list in alphabetical order of all the persons and bodies corporate in whose names any property or anything taxable other than the real estate, has been listed, with a sufficient number of columns opposite each name in which to enter the numbers or values, or both, of the several species of property or other interests required by law to be listed, with the columns of numbers and values footed up. Such list shall be as nearly as practicable in the following form, to wit

Return of personal property in _____, county, Dakota, assessed for the year 18--.

REMARKS.	NAMES.
Poll tax.	
Total.	
Other personalty.	
Stock or shares.	
Household furniture.	
Money and credits.	
Value.	
Carriages.	
Value.	
Swine.	
Value.	
Sheep.	
Value.	
Cattle.	
Value.	
Mules	
Value.	
Horses.	
Manufactures.	
Merchandise.	

Sec. 25 In every case where a person is required to list property for himself or in behalf of another, shall neglect or refuse to list the same, the assessor shall proceed as directed in section nine of this act, and in the return of personal property, opposite the name of such person, he shall write the words "by the assessor," when the list was made by himself, together with the words "absent" or "sick," or the words "refused to list" or "refused to swear," or such other words as will express the cause why the person required to make the list, did not make it, and a neglect to make it shall be taken as a refusal.

Person required to list, for himself or in behalf of another. refuses

Sec. 26. * * * * *

Sec. 27. The county commissioners of each county shall constitute a board of equalization for the county, and said board, or a majority of them, shall hold a session of not less than two days at the county seat, commencing on the first Monday of April of each year, for the purpose of correcting the assessment roll in their county, and during the sitting of said board, any person feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of any supposed error in the listing or valuation of his property, whether real or personal, and if any returned as refusing to render a list, or to be sworn thereto, or to the list of property of another can show good cause for such failure or refusal, the penalty herein provided may be remitted.

Commissioners, constitute what

Sec. 28. As soon as practicable after the assessment rolls are equalized and corrected as provided in the last section, and before the first Monday of May next/ensuing, the county clerk shall make out an abstract thereof, containing the whole number of acres of land listed in the county, and the total value thereof;

Clerk make abstract, when

- The total valuation of town lots ;
- The amount of property invested in merchandise ;
- The amount of property invested in manufactures ;
- The number of horses and their total value ;
- The number of mules and asses, and their total value ;
- The number of cattle and their total value ;
- The number of sheep and their total value ;
- The number of swine and their total value ;

The number of carriages and vehicles of every kind, and their total value ;

The total value of money and credits ;

The total value of household furniture ;

The total value of stock or shares ;

The total value of all other personalty not enumerated under the foregoing heads, and the number of polls ;

Which abstract the clerk is directed to transmit without delay to the auditor of the Territory, and the county commissioners are authorized to direct the clerk to add to the above list of items such other items as they may deem advisable ; and it shall be the duty of the auditor of the Territory to furnish such forms for the use of the county commissioners, assessors, clerks, and other officers of the revenue, as shall secure uniformity of proceedings and returns throughout the Territory.

Territorial board
—whom

Sec. 29. The governor, territorial auditor and treasurer, shall constitute the territorial "board of equalization," (or the majority of them) and said board of equalization shall hold a session at the capital of the Territory, commencing on the fourth Monday of May of each year, and it shall be the duty of said board to examine the various county assessments, and to decide upon the rate of the territorial tax, to be levied for the current year, together with any other general or special territorial taxes required by law to be levied, and to equalize the levy of such taxes throughout the Territory ; but such equalization shall be made by varying the rate of taxation on the different counties in case the said board of equalization are satisfied that the scale of valuation has not been adjusted with reasonable uniformity by the different assessors.

Rate of general
territorial tax

Sec. 30. The rate of the general territorial tax shall not be less than one-half mill, nor more than two mills on the dollar valuation ;

For ordinary county revenue, including the support of the poor, not more than four mills on the dollar ;

For roads and bridges, a poll tax of one dollar and a half or one day's work and a road tax not exceeding two mills on the dollar on all taxable property, to be paid in money, or in labor at the rate of one dollar and fifty cents per day, at the option of the person so taxed, and the certificate that the person

named therein has actually performed eight hours labor for each day's work so certified shall be received by the county treasurer for their several accounts in discharge of said tax.

For county sinking fund, such rate as in the estimation of the commissioners will pay one year's interest on all the outstanding debt of the county, with fifteen per cent. on the principal.

Sec. 31. On or before the second Monday in June, the territorial auditor is required to transmit to the county clerk of each county, a statement of the rate of taxation required in said county for the general territorial tax, as directed to be levied and collected by the territorial board of equalization. Should the territorial board of equalization fail to fix the rate of taxation, in any or all of the counties, then the auditor is required to notify the county clerk of the rate to be levied and collected in such county or counties.

Auditor to transmit statement, when—to whom

Sec. 32. On the first Monday in July of each year, the county commissioners shall meet at the county seat, to levy the necessary taxes for the current year, and they may levy the taxes at any time after the first Monday of July, if the statement from the territorial board of equalization has not been received, such levy shall not be postponed for more than ten days, and they shall levy taxes as herein directed.

Commissioners shall meet when—where

Sec. 33. The rate of the general territorial tax, shall be as directed by the territorial board of equalization, but in case the statement of the levy of such taxes as hereinbefore directed, has not been received by the county clerk within ten days after the first Monday in July, then the said county commissioners shall levy the average rate of such taxes provided for in section thirty of this act.

General Territorial shall be directed by whom

Sec. 34. As soon as practicable after the taxes are levied, the county clerk shall make out a tax list containing ;

Clerk shall make out tax list, containing

First, A list in alphabetical order of all the persons and bodies corporate in whose name any property other than real estate has been listed with the amount or valuation thereof in a separate column opposite the name, and total amount of all the taxes carried out in another column.

Second, A list of all the taxable lands in the county (not including town lots) in numerical order, commencing with the

lowest numbered section in the lowest numbered township in the lowest numbered range in the county, and ending with the highest numbered section, township and range, with the names of the persons or parties in whose name each subdivision was listed opposite each subdivision on the margin or in a column provided for that purpose, with valuation of each tract, and several species of taxes and the total of all the taxes carried out in separate columns opposite each tract in the same manner as provided in the alphabetical list of names.

Third, A list of the city or town lots in each city or town in the county, commencing with the lowest number and ending with the highest number in each city or town, with the name of the person or party listing each lot or part of lot opposite the same, and the valuation and several species of taxes and total taxes carried out in separate columns in the same manner as hereinbefore provided in respect to personal property and lands.

List, by whom kept

Sec. 35. The tax list, when completed, shall be kept by the county clerk as the property of the county. The clerk shall also prepare a duplicate of the tax list of his county, and deliver the same to the county treasurer on or before the first day of October following, the date of the levy for the current year.

Form of list and duplicate

Sec. 36. The tax list and duplicate shall be as nearly as practicable in the following form, to wit :

Tax List for 18--, --- county, *Dakota.*

NAMES.	REMARKS.
Part of section.	
Section.	
Township.	
Range.	
Acres.	
Value.	
Name of town.	
Lot.	
Block.	
Value.	
Personalty.	
Territorial tax.	
County tax.	
County sink'g fund tax.	
Land road tax.	
Poll tax.	
District school tax.	
Total.	

Entry required
to be made

Sec. 37. An entry is required to be made upon the tax list and its duplicate, showing what it is, and for what county and year it is, and the county commissioners shall attach to the lists, their warrants under their hand and official seal, in general terms, requiring the treasurer to collect the taxes therein levied according to law; and no informality in the foregoing requirements shall render any proceedings for the collection of taxes illegal; the county clerk shall take the receipt of the county treasurer on delivering to him the duplicate tax list with the warrant of the county commissioners attached, and such list shall be full and sufficient authority for the collection by the treasurer of all taxes therein contained.

County treasurer
to be collector
of taxes

Sec. 38. The county treasurer of each county shall be the collector of the taxes, and it shall be the duty of the treasurer to attend at the county seat at all times, to receive the taxes not yet paid, and he is also authorized and required to collect so far as practicable the taxes remaining unpaid on the list of the former year or years; in all cases where taxes are paid, he shall give a receipt to the person paying the same.

Warrants are
receivable

Sec. 39. Territorial warrants are receivable for the amount payable into the territorial treasury, on account of the general territorial tax, and county warrants are receivable at the treasury of the proper county for the amount payable into the county treasury, and city warrants shall be received for city taxes, but United States treasury notes, or their equivalent only are receivable for school taxes, and such other taxes as are, or may be required by law to be paid in cash, and road and poll taxes may be discharged as provided in section thirty.

Treasurer to
make out du-
plicate receipts,
shall correspond
in number, date
&c

Sec. 40. Whenever any taxes are paid to the county treasurer, the treasurer shall make out duplicate receipts for the same, which duplicate receipts shall correspond in number, date, amount and in every respect shall be precise copies of each other, one of which shall be delivered to the person paying such taxes, and the other shall within one month be filed by the treasurer with the county clerk, and such duplicate receipts shall specify the land or other property on which such tax was assessed according to its description on the tax duplicate, or in some sufficient manner, and shall also specify the amount of

each separate and distinct fund in separate or distinct lines or columns, and whether the said separate and distinct funds were paid in cash or in territorial warrants, county or road order, or supervisors' receipts, as the case may be.

Sec. 41. The tax receipt and duplicate shall be substantially ^{form of} in the following form, to wit:

No. ———
 Treasurer's Office, ——— County, Dakota, }
 18—

Received of ———, ——— Dollars, in full of the following Taxes for the Year 18— on annexed Property or Real Estate.

Part of Section or Name of Town.	Section or Lot.	Town or Block	Range or Lot.	Acres or Block	KIND OF TAX	AMOUNT OF TAXES.			Total.
						Paid in Cash.	Paid in Warrants	Inte-rest.	
					Territorial.				
					County.				
					Road.				
					Poll.				
					School.				
					Advertising.				

Sec. 42. It shall be the duty of the county clerk, on receiving any duplicate tax receipt from the treasurer, forthwith to examine the same and compare it with the tax list in his possession, and see if the total amount of taxes and the several amounts of the different funds are correctly entered and set forth in such receipt, and in case it shall appear that the treasurer has not collected the full amount of taxes and interest which, according to the tax list and the terms of the receipt, he should have collected, then the county clerk shall forthwith charge the treasurer with the amount such receipt falls short of the true amount, and the treasurer shall be liable on his official bond to account for and pay over the same.

Duty of county clerk in such case

Sec. 43. All tax receipts issued by the county treasurer shall be numbered consecutively, commencing with number one on the first receipt issued for the taxes of any one year, and he shall not receipt for more than one year's taxes on the same property in one tax receipt, but shall keep a separate and distinct series of numbers of receipts issued for the taxes of each year for which the same have been levied and assessed in this Territory.

Receipts to be numbered consecutively

Sec. 44. Whenever any taxes are paid, the treasurer shall write on the tax duplicate opposite the description of the real estate or property whereon the same were levied, the word "paid," together with the date of such payment and the name of the person paying the same; and the county clerk, on receiving the duplicate receipt, shall forthwith make the same entries on the tax list in his possession.

What treasurer shall write on duplicate

Sec. 45. The county treasurer is required to keep a cash book, in which he shall enter an account of all money by him received, specifying in proper columns provided for that purpose, the date of the payment, the number of the receipt issued therefor, by whom paid, and on account of what fund or funds the same was paid, whether territorial, county, school, road, sinking fund, or otherwise, and the amount paid in warrants, orders or receipts, each in a separate column, and the total amount for which the receipt was given, in another column; and the treasurer shall keep his account of money received for and on account of taxes, separate and distinct from moneys received on any other account; and shall also keep his account

Treasurer to keep a cash book

of money received for and on account of taxes levied and assessed for any one year, separate and distinct from those levied and assessed for any other year; and all entries in said cash book, of money received for taxes, shall be in the numerical order of the receipts issued therefor.

Duplicate re-
ceipts, delivered
to whom

Sec. 46. Whenever the treasurer receives money, warrants or orders, on account of licenses, fines or any other account except taxes, he shall make out duplicate receipts for the same, and deliver one to the person making such payment, and the other to the county clerk, as provided in the case of tax receipts, and shall forthwith enter the same in his cash book as in case of money received for taxes, but in a separate place and with a separate and distinct series of numbers of receipts issued therefor.

Form of cash
book

Sec. 47. The cash book above provided for shall be as nearly as practicable in the following form, to wit:

Clerk required
to keep duplicate
of treasurer's
cash book

Sec. 48. The county clerk is required to keep a duplicate of the treasurer's cash book, and to enter therein all duplicate receipts by him received from the treasurer, in the same manner and form as the treasurer is required to enter the same.

Errors

Sec. 49. If on the assessment roll or tax list there be any error in the name of the person assessed or taxed, the name may be changed, and the tax collected from the person intended, if he be taxable and can be identified by the assessor or treasurer; and when the treasurer, after the tax list is committed to him, shall ascertain that any land or other property is omitted, he shall report the fact to the county clerk, who upon being satisfied thereof, shall enter the same upon his assessment roll, and assess the value, and the treasurer shall enter it upon the tax list, and collect the tax as in other cases.

Demand for taxes
not necessary

Sec. 50. No demand of taxes shall be necessary, but it shall be the duty of every person subject to taxation under this law to attend at the treasurer's office at the county seat and pay his taxes; and if any person neglect so to attend and pay his taxes, until after the first day of January next succeeding the levying of the taxes, the treasurer is directed and required to collect the same by distress and sale; *Provided*, That in case any person having only personal property assessed and upon which the taxes are unpaid, shall, in the opinion of the treasurer, be about to move out of the county, it shall be the duty of the treasurer to collect such taxes at any time after the tax duplicate has been placed in his hands.

Taxes shall
become delin-
quent—when

Sec. 51. On the first day of May of the year after which taxes shall have been assessed, all unpaid taxes shall become delinquent, and shall draw interest at the rate of ten per cent. per annum from the date of such delinquency.

Penalty

Sec. 52. To all taxes which remain unpaid at the time the same become delinquent, there shall be added, as a penalty, ten per cent. on the amount so remaining unpaid, which shall be added to the amount assessed, and collected, by the county treasurer.

Taxes upon real
property, are
made what

Sec. 53. Taxes upon real property are hereby made a perpetual lien thereupon, against all persons and bodies corporate, except the United States and this Territory.

Sec. 54. When the treasurer distrains goods, he may keep them at the expense of the owner, and he shall give notice of the time of their sale within five days after the day of the taking, in the manner that constables are required to give notice of the time of the sale of personal property on execution; and the time of the sale shall not be more than ten days from the day of the taking, but he may adjourn the sale from time to time for a period not to exceed three days, and shall adjourn once at least when there are no bidders; and in case of an adjournment, he shall put up a notice thereof at the place of sale. Any surplus remaining above the taxes, charges for keeping, and fees for sale, shall be returned to the owner, and the treasurer shall, on demand, render an account in writing of the sale and charges.

Distrained goods kept at the expense of the owner

Sec. 55. If the treasurer be resisted or impeded in the execution of his office, he may require any suitable person or persons to aid him therein, and if any such person refuse to aid, he shall forfeit a sum not exceeding ten dollars, to be recovered by civil action, in the name and for the use of the county, and the person or persons resisting shall be liable, as in the case of resisting the sheriff in the execution of civil process.

In case treasurer be resisted or impeded in the execution of his office

Sec. 56. The treasurer shall continue to receive payment of all taxes after the first day of January upon the above terms until collected by distress and sale.

Shall continue to receive payment after—when

Sec. 57. Whenever, in the collection of any district, town, city or local tax, which may have been levied according to law, the collector is not able to make the tax by distress and sale of personal property, and real estate is to be sold for the same, it shall be the duty of the collector of the tax to send such delinquent list to the county treasurer on or before the fifteenth day of July of each year, and the county treasurer shall receive the delinquent list and advertise the same at the same time he advertises the sale of real estate for delinquent taxes, as hereinafter provided, by adding the amount of such delinquent district, town, city or local tax to the amount of delinquent territorial, county and other taxes, and shall sell such lands for the purpose of paying all such delinquent taxes as hereinafter directed, and shall credit the proper district, town,

Duty of collector

city or locality for the amount of taxes so collected, which shall be subject to the order of the proper collecting officer.

Treasurer shall
give notice of
sale. How

Sec. 58. The treasurer shall give notice of the sale of real property by publication thereof once a week for three consecutive weeks, commencing the first week in August preceding the sale, in a newspaper in his county, if there be one, and if there be no paper published in his county, shall give notice by a written or printed notice posted on the door of the court house or building in which the courts are commonly held, or the usual place of meeting of the county commissioners, for three weeks previous to the sale; such notice shall contain a notification that all lands, on which the taxes of the preceding year (naming it) remain unpaid, will be sold, and the time and place of the sale, and said notice must contain a list of the lands to be sold, and the amount of taxes due. The treasurer shall add to each description of land so advertised the sum of ten cents for each description, other than town lot, and for each town lot the sum of five cents, to defray the expenses of advertising, which amount shall be paid by the county treasurer at the expiration of the sale, upon the affidavit of the publisher.

Shall offer for
sale when
provided

Sec. 59. That on the first Monday of September in each year, between the hours of nine o'clock, A. M., and four o'clock, P. M., the treasurer is directed to offer at public sale, at the court house, or place of holding courts in his county, or at the treasurer's office where by law the taxes are made payable, all lands on which the taxes levied for the previous year still remain unpaid, and he may adjourn the sale from day to day until all the lands and lots or blocks have been offered: *Provided, however,* No real estate belonging to any person shall be sold for taxes, while personal property belonging to such person can be found by the treasurer or collector, and no taxable property shall be exempt from levy and sale for taxes.

Highest bidder.
Qualifications

Sec. 60. The person who offers to pay the amount due on any parcel of land for the smallest portion of the same, is to be considered the highest bidder, and when such a portion constitutes a half or more, of the parcel, it is to be taken from the east side thereof, dividing it by a line running north and south, except that town lots are to be divided, in such case, lengthwise by a parallel with the proper lines of the lots. If

the portion taken be less than one-half of the parcel, it is to be taken from the south east corner, in a square form as nearly as the form of the land will conveniently permit.

The preceding provisions of this section are subject to the following qualifications :

The homestead is liable to be sold for no tax save that which is due upon itself exclusively, and the above directions concerning the division of a tract of land, shall be modified so as to meet this requirement; and to that end, the quantity of land bid may be obtained by drawing the division line in any direction or form, so as to avoid the homestead, and when the homestead constitutes a part of the tract or parcel sold, and is not yet ascertained, the court may in the action hereafter authorized, at the suggestion of either party, cause proceedings to be had similar to that required in relation to mechanics' liens, for the ascertainment of the homestead. And in all other cases of such sales, it may take the requisite order and proceedings to ascertain the land sold, and to set apart from the homestead.

Sec. 61. Should any person so bidding fail to pay the amount due, the treasurer may again offer land for sale if the sale has not closed, and if it has closed, he may again advertise it specially and by description, by one written or printed notice, posted for two weeks on the door of the court house or place where courts are usually held, after which it may be sold at public sale; or the treasurer may recover the amount by civil action, brought in the name of the county in which the sale was held.

Persons bidding
failing to pay.

Sec. 62. On or before the first Monday of October following the sale of real property, the treasurer is required to file in the office of the county clerk of his county, a return of his sale of land (retaining a copy in his office) showing the lands sold, the names of the purchasers and the sums paid by them, and also a copy of the notice of the sale, with a certificate of the advertisement, verified by an affidavit, and such certificate shall be evidence of the regularity of the proceedings.

Filing returns
of sale

Sec. 63. The description of real estate in such returns shall be entered in the same numerical order as required in the tax list and such return shall be as nearly as may be in the following form, to wit :

Descriptions
entered
numerically

Sec. 64. The purchaser of any tract of land sold by the county treasurer for taxes, will be entitled to a certificate in writing, describing the land so purchased, the sum paid, and the time when the purchaser will be entitled to a deed, which certificate shall be assignable, and said assignment must be acknowledged before some officer having power to take acknowledgment of deeds; such certificate shall be signed by the treasurer in his official capacity, and shall be presumptive evidence of the regularity of all prior proceedings. The purchaser acquires the lien of the tax on the land, and if he subsequently pay any taxes levied on the same, whether levied for any year or years previous or subsequent to such sale, he shall have same lien for them, and may add them to the amount paid by him in the purchase, and the treasurer shall make out a tax receipt and duplicate for the taxes on the real estate mentioned in such certificate, the same as in other cases, and shall write thereon, "sold for tax at public sale."

Purchaser entitled to certificate

Such certificate shall be substantially in the following form, to wit:

County Treasurer's Certificate of Tax Sale.

The Territory of Dakota, } ss.
_____ county, }

Form of

I, _____ treasurer of the county of _____, in the Territory of Dakota, do hereby certify, that the following described real estate in said county and Territory, to wit: (describing the same) was, on the _____ day of _____, 18____, duly sold by me in the manner provided by law, for the delinquent taxes of the year 18____ thereon, amounting to _____ dollars, including interest and penalty thereon, and the costs allowed by law, to _____, for the sum of _____ dollars, he being the highest and best bidder for the same.

And I further certify, that unless redemption is made of real estate, in the manner provided by law, the said _____, heirs or assigns, will be entitled to a deed therefor on and after the _____ of _____, A. D. 18____, on surrender of this certificate.

In witness whereof, I have hereunto set my hand this day of _____, A. D. 18____.

Treasurer.

Demand of fifty cents for same

Sec. 65. The treasurer is authorized to demand fifty cents for each deed or certificate made by him on such sale together with the necessary amount of United States revenue stamps, and the fee of the notary public or other officer acknowledging the deed, but any number of parcels of land bought by any one person, may be included in one deed or certificate, as may be desired by the purchaser; and whenever the treasurer makes a deed to any land sold for taxes, he shall enter an account thereof in the sale book opposite the description of the land conveyed.

Private sale Provided

Sec. 66. After the tax sale shall have closed, and after the treasurer has made his return thereof to the county clerk, as provided in section sixty-three of this chapter, if any real estate remain unsold for want of bidders thereof, the county treasurer is authorized and required to sell the same at private sale, at his office, to any person who will pay the amount of the taxes, penalty and costs thereon for the same. And to deliver to said purchasers a certificate, as provided in section sixty-five of this chapter; and to make out duplicate receipts for the taxes on such real estate, and deliver one to the purchaser and the other to the county clerk, as hereinbefore provided, (with the additional statement inserted in the certificate, that such lands have been offered at public sale for taxes, but not sold for want of bidders,) on which he is required to write, "sold for taxes at private sale;" and the treasurer is further authorized and required to sell as aforesaid all real estate in his county on which taxes remain unpaid and delinquent for any previous year or years.

May redeem how, Provided

Sec. 67. The owner or occupant of any land sold for taxes, or any other person, may redeem the same at any time within two years after the day of such sale by paying the county treasurer, for the use of the purchaser, his heirs or assigns, the sum mentioned in this certificate, and interest thereon at the rate of forty per cent. per annum from the date of purchase, together with all other taxes subsequently paid, whether for any year or years previous or subsequent to said sale, and interest thereon at the same rate from the date of such payment; and the treasurer shall enter a memorandum of the redemption in the list of sales, and give a receipt therefor to the person redeem-

ing the same, and file a duplicate of the same with the county clerk as in other cases, and hold the money paid to the order of the purchaser, his agent or attorney ; *Provided*, That infants, idiots and insane persons may redeem any lands belonging to them, sold for taxes, within two years after the expiration of such disability.

Sec. 68. Any person claiming an undivided part of any land sold for taxes, may redeem the same on paying such proportion of the purchase money, interest, principal and subsequent taxes as he shall claim of the land sold.

Undivided land sold

Sec. 69. In every case of partial redemption, pursuant to the last section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption, and the county treasurer shall convey accordingly.

Partial redemption

Sec. 70. If no person shall redeem such lands within two years, at any time after the expiration thereof and on production of the certificate of purchase, the treasurer of the county in which the sale of such lands took place shall execute to the purchaser, his heirs or assigns, in the name of the Territory, a conveyance of the real estate so sold, subject, however, to all the claims which the Territory may have thereon for taxes or other liens or incumbrances.

If it shall not be redeemed within two years

Sec. 71. Such conveyance shall be executed by the county treasurer under his hand, and the execution thereof shall be attested by the county clerk, with the county seal, and such deed shall be *prima facie* evidence of the truth of all the facts therein recited, and no more, and such deed shall be, as far as practicable, in the following form, to wit :

Conveyance how made.

Whereas, A. B. did, on the _____ day of _____, A. D. 18____, produce to the undersigned, C. D., treasurer of the county of _____, in the Territory of Dakota, a certificate of purchase in writing, bearing date the _____ day of _____, 18____, signed by E. F., who at the last mentioned date was treasurer of said county, from which it appears that _____ did on the _____ day of _____, 18____, purchase at public auction at the door of the court house in said county, the tract, parcel or lot of land lastly in this indenture described, and which lot was sold to _____ for the sum of _____, being the amount due on the following tract or lot of land returned delinquent for the

Form of deed

non-payment of taxes, costs and charges for the year 18 , to wit :
 (here insert the land offered for sale.) And it appearing that the
 said A. B. is the legal owner of said certificate of purchase, and the
 time fixed by law for redeeming the land therein described having
 now expired, and the same not having been redeemed as provided
 by law, and the said A. B. having demanded a deed for the tract of
 land mentioned in said certificate, and which was the least quantity
 of the tract above described that would sell for the amount due there-
 on for taxes, costs and charges as above specified, and it appearing
 that said lands were legally liable for taxation, and had been duly
 assessed and properly charged on the tax book or duplicate for the
 year 18 , and that said lands had been legally advertised for sale
 for taxes, and were sold on the day of ,
 18

Now, therefore, this indenture, made this day of
 , 18 , between the Territory of Dakota, by C. D.,
 the treasurer of said county, of the first part, and the said A. B. of
 the second part, witnesseth, that the said party of the first part, for
 and in consideration of the premises and the sum of one dollar in
 hand paid, hath granted, bargained and sold, and by these presents
 doth grant, bargain, sell and convey unto the said party of the second
 part, heirs and assigns forever, the tract or parcel of land
 mentioned in said certificate and described as follows, to wit : (de-
 scribe the land,) to have and to hold said mentioned tract or parcel
 of land, with the appurtenances thereto belonging, to the said party
 of the second part, heirs and assigns forever, in as full and
 ample manner as the said treasurer of said county is empowered by
 law to sell the same.

In testimony whereof, the said C. D., treasurer of said county of
 , has hereunto set his hand and seal on the day and
 year aforesaid.

Attest :

_____,
 [seal.]

Which deed shall be acknowledged by said treasurer before some
 one authorized by law to take acknowledgments of deeds.

Shall not be
 valid, on
 account of

Sec. 72. The sale of lands for taxes shall not be invalid on
 account of such lands having been listed or charged on the du-
 plicate in any other name than that of the rightful owner.

Certificate can-
 celled and filed

Sec. 73. When conveyances are delivered for lands sold for
 taxes, the certificate therefor shall be canceled and filed away
 by the county clerk ; and in case of the loss of any certificate,

on being fully satisfied thereof by due proof, and bond given to the Territory of Dakota in a sum equal to the value of the property conveyed, as in cases of lost notes or other commercial paper, the county treasurer may execute and deliver the proper conveyance, and file such proof and bond with the county clerk.

Sec. 74. When, by mistake or wrongful act of the treasurer, land has been sold on which no tax was due at the time, the county is to save the purchaser harmless by paying him the amount of principal and interest to which he would have been entitled had the land been rightfully sold, and the treasurer and his sureties shall be liable for the amount to the county on his bond, or the purchaser may recover the same directly from the treasurer.

Land sold by
mistake or
wrongfully

Sec. 75. A tax of thirty dollars, for territorial purposes, shall be levied upon each pedler of watches, clocks, jewelry, or patent medicines, and all other wares and merchandise not manufactured within the limits of this Territory, for a license to peddle throughout the Territory for one year.

Tax for terri-
torial purposes

Sec. 76. Such license may be obtained from the county clerk of any county, upon paying the proper tax to the treasurer thereof, and taking his receipt therefor.

License how
obtained

Sec. 77. Any person so peddling without a license is guilty of a misdemeanor, and the person actually peddling is liable whether he be the owner or not, and upon conviction thereof, shall forfeit and pay the sum of fifty dollars to the county treasurer where such conviction shall be had to be recovered by civil action in the name of the county prosecuting for the same. All fines and penalties recovered under this section shall be applied to the common school fund of the county prosecuting for the same, and if any peddler refuses to exhibit his license to any person requiring a view of the same, he shall be presumed to have none, and if he produce a license upon trial, such peddler shall pay all cost of prosecution.

Peddling with-
out license

Sec. 78. The treasurers of the several counties shall pay into the territorial treasury all funds in their hands belonging thereto, on or before the first Monday of November in each year, and at such other times as the territorial treasurer shall require; and the funds so paid in shall be the identical territoria

Treasurer shall
pay over funds
—when

warrants, if any, received by the treasurer for payment of the taxes, or in coin, or in treasury notes of the United States, and the county treasurer shall be entitled to receive ten cents a mile for travel each way by the nearest routes, in making his returns to the territorial treasurer, which he may receive either by a credit on his account, or on an order of the auditor upon the territorial treasury; *Provided, however,* That when the distance from the county to the territorial treasury is over one hundred miles, then the county treasurer is required to send the territorial tax by United States draft, or a post office order, for which he shall be allowed the actual expenses for procuring the same and no more.

If they shall willfully fail to settle

Sec. 79. If any county treasurer shall willfully and negligently fail to settle with the territorial treasurer at the time and in the manner above prescribed by law, he shall forfeit to the use of the Territory the sum of five hundred dollars, which sum may be recovered of him, or his sureties, on suit brought by the territorial treasurer in any court of this Territory having jurisdiction; or in case of failure of the territorial treasurer to bring such suit, then any citizen of the Territory may bring the same.

Shall settle with county commissioners, when

Sec. 80. The county treasurer shall settle with the county commissioners on or before the first Monday of May, and on the first Monday of October; *Provided, however,* That the county commissioners may require the county treasurer to settle with them at any time. The treasurer is to be charged with the amount of all tax lists placed in his hands for collection, and credited with the amounts collected thereon and the delinquent lists, and he shall leave his vouchers with the commissioners, to be retained by them for evidence of his settlement. If the treasurer's accounts are correct, the commissioners shall certify the same; if not, he shall be liable on his bond.

Lands becoming taxable for first time

Sec. 81. A list of lands becoming taxable for the first time in each county of the Territory, shall be procured by the territorial auditor from the proper land officers, at the best prices for the Territory, and a list of the lands becoming so taxable in each of the several counties, shall be forwarded by the auditor to the county clerk of each county on or before the fifteenth day of February of each year.

Sec. 82. Each county treasurer is required to keep a book Warrant books called the "warrant book," in which he shall enter every territorial, county, road or other warrant or order by him paid, or received in payment of taxes, specifying the date at which the same was received and canceled, from whom received, the payee, or person in whose favor it was drawn, its number and date, the amount for which it was originally drawn, the total amount of indorsements or payments made thereon, the principal sum for which it was received, the interest allowed, and total amount for which it was received, and the treasurer shall keep his account of warrants and orders by him received for and on account of taxes, separate and distinct from such as are by him paid in cash, and in another and separate place he shall enter an account of all indorsements made on warrants or orders in part payment thereof. Such warrant book shall be in the following form, to wit:

Sec. 83. If any county treasurer in this Territory, or his deputy, or any other person, shall knowingly or willfully make, issue and deliver, any tax receipt, or duplicate tax receipt, and therein designate any part or parts of the amount thereof as being paid in warrants or orders when the same was or were paid in cash, such treasurer, or deputy treasurer, or other person, shall be deemed guilty of a high crime and misdemeanor, for which he may be indicted by a grand jury, and on conviction thereof before any court of competent jurisdiction in this Territory, he shall be sentenced to imprisonment in the penitentiary for a term of not less than one, nor more than five years, in the discretion of the court.

Shall willfully
make issue and
substitute war-
rants or orders
for cash

Sec. 84. If any county treasurer in this Territory, or his deputy, or any other person, shall knowingly or willfully make, issue and deliver, any tax receipt, or duplicate tax receipt, required by section forty-one of this act to be issued, by fraudulently making the tax receipt and its duplicate, or the paper purporting to be its duplicate, different from each other, with intent to defraud the Territory of Dakota, or any county in said Territory, or any person or persons whomsoever, such treasurer or deputy treasurer or other person, shall be deemed guilty of a high crime and misdemeanor for which he may be indicted by a grand jury, and on conviction thereof before any court of competent jurisdiction of this Territory, he shall be sentenced to imprisonment in the penitentiary for a term of not less than one year, nor more than five years, in the discretion of the court.

Intent to defraud
the territory

Sec. 85. In the case of dereliction of duty on the part of any officer or person required by law to perform any duty under the provisions of this act in any county in this Territory, such person shall thereby forfeit all pay and allowance that would otherwise be due him, and the county commissioners in any such county, on receiving satisfactory evidence of such dereliction or failure to perform as required by law any duty enjoined by this act, shall refuse to pay such person or persons any sum whatever for such services.

Dereliction

Sec. 86. Every person owning or keeping a dog or dogs within the city of Yankton in the Territory of Dakota, shall be required to list to the precinct assessor at the time of listing

Persons keeping
dogs, shall be
required to list
&c.

other property, in the same manner and under the same penalties as is or are provided for listing other property, all dogs he or she may own or keep, and on which the following tax shall be levied and collected, for the use and benefit of the common schools of the city of Yankton, in which such dogs are kept or owned; for each dog, one dollar, and for each slut or bitch, two dollars.

Said taxes a
perpetual lien,
on what

Sec. 87. Said tax shall be a perpetual lien on all property, real or personal, which the owner of such dog or dogs may have at the time of assessment or at any subsequent time, and if not paid shall be collected by distress and sale at the same time and in the same manner that other delinquent taxes are collected, together with the same penalty.

Not liable to
prosecution for
killing dogs
when running
at large

Sec. 88. No person shall be liable to prosecution for damage for killing any dog found running at large which has not been listed, or upon which said tax has not been paid after the same has become delinquent; *Provided, however,* That nothing in the three sections [86, 87, 89,] shall apply to any other part of the Territory except Yankton city.

COUNTY TREASURERS.

County treasurer
shall keep his
office, where

Sec. 89. The county treasurer shall be the collector of taxes; he shall keep his office at the seat of justice for his county, and shall keep a fair and accurate current account of the moneys by him received, showing the amount thereof, the time when, from whom and on what account received, in cash, warrants, county or road orders; and if in warrants or orders, their kind, number, or other designation; amounts for which they were drawn, interest due thereon, and the amounts of the receipts thereon endorsed, if any; also of all disbursements by him made, showing the time when, to whom, on what account and the amount paid; and he shall so arrange his books that the amounts received and paid on account of each separate and distinct fund or appropriation, shall be exhibited in separate and distinct columns, or accounts, and so as to show whether the same was received or paid in cash, or warrants or orders, and if either of the latter, their designation and other particulars as above required; and the county treasurer shall at all times exhibit such accounts, when desired, to the territorial,

county or school officers, entitled to receive the same, and shall at any time pay over the balance in his hands to them, upon receiving proper vouchers.

Sec. 90. When any money shall be paid to the county treasurer, he shall make the proper duplicate receipts for the same, as in the case of the payment of taxes, and shall give one of said receipts to the person paying said money and the other to the county clerk within one month thereafter.

When money is paid, treasurer to make what

Sec. 91. The books, accounts and vouchers of the county treasurer, and all moneys, warrants or orders remaining in the treasury, shall at all times be subject to the inspection and examination of the county commissioners.

Books, accounts &c. subject to the inspection of whom

Sec. 92. When the county treasurer shall receive any county or territorial warrants, or orders, on which any interest is due, he shall note on such warrants or orders the amount of interest by him paid thereon, and shall enter in his account the amount of such interest, distinct from the principal.

Warrants on which interest is due

Sec. 93. When the county treasurer of any county shall pay any county order drawn on him by the county commissioners, or when he shall take or receive any such order in payment for any tax, he shall write on the face of such order "Redeemed," and the date of redemption, and shall sign his name thereto.

Shall write on the face of order "redeemed."

Sec. 94. When any person desiring to pay any taxes due and unpaid, shall present a county order to the treasurer of any county in payment for such tax, which shall exceed the amount that such treasurer is authorized to receive in county orders in payment for such tax, he shall endorse on the back of such order in part payment, the amount he is authorized by law to receive, and date the same. Said treasurer shall take two receipts from the holder of such order, for the amount so endorsed and paid, showing the date of the endorsement, a full description of such county order, including the date thereof, to whom given, the amount for which it was given, and all the endorsements thereon; one of which receipts he shall forthwith file with the county clerk, the other he shall retain as his voucher.

When warrant exceeds amount due

Sec. 95. Each county treasurer may appoint one or more deputies to assist him in the collection of taxes, and may take

May appoint
deputies

such bond and security, from the person so appointed, as he shall deem necessary for his indemnity, and shall in all cases, be liable and accountable for the proceedings and misconduct of his deputies.

Persons desiring
to pay a portion
of tax

Sec. 96. When any person shall desire to pay only a portion of the tax charged on any real estate, such person shall pay a like proportion of the several taxes charged thereon, and no person shall be permitted to pay one of said taxes without paying the others, except the tax for the erection, completion or repair of school houses, the collection of which shall have been enjoined by law.

Shall make sale
of delinquent
lands. How

Sec. 97. The county treasurer shall make sale of delinquent lands and town lots in the manner and at the times required by law.

On going out
of office, shall
deliver what

Sec. 98. Each county treasurer on going out of office shall deliver to his successor in office all public moneys, books, accounts, papers and documents, in his possession; and in case of the death of any county treasurer, his legal representatives shall, in like manner, deliver up all such moneys, books, accounts, papers and documents, as shall come into their possession.

If he fail

Sec. 99. If any county treasurer shall fail to make return, fail to make settlement, or fail to pay over all money with which he may stand charged, at the time and in the manner prescribed by law, it shall be the duty of the county clerk, on receiving instructions for that purpose from the territorial auditor or from the county commissioners of his county, to cause suit to be instituted against such treasurer and his sureties or any of them, in the district court of his county.

Suit. Duty of
commissioners

Sec. 100. Whenever suit shall have been commenced against any delinquent county treasurer, as aforesaid, the county commissioners of such county may, at their discretion, remove such treasurer from office, and appoint some suitable person to fill the vacancy thereby created, as hereinbefore provided.

County commis-
sioners, may
require what

Sec. 101. The county commissioners of any one of the counties of this territory may require the county treasurer to give additional freehold sureties, whenever in the opinion of a majority of said commissioners, the existing security shall have

become insufficient; and said commissioners are hereby also authorized and empowered to demand and receive from said county treasurer an additional bond, as required by law, with good and sufficient freehold security, in such sum as said commissioners or a majority of them, may direct, whenever, in their opinion, more money shall have passed, or is about to pass into the hands of said treasurer than is or would be recovered by the penalty in the previous bond.

Sec. 102. If any county treasurer shall fail or refuse to give such additional security or bond, for and during the time of ten days from and after the day on which said commissioners shall have required said treasurer so to do, his office shall be considered vacant, and another treasurer shall be appointed, agreeably to the provisions of law.

If treasurer fail to give such additional security

Sec. 103. No county treasurer shall either directly or indirectly, contract for or purchase any order or orders, issued by the county of which he is the treasurer, at any discount whatever upon the sum due on such order or orders; and if any county treasurer shall so contract for or purchase any such order or orders, he shall not be allowed, in settlement, the amount of said order or orders or any part thereof, and shall also forfeit the whole amount due on such order or orders, to be recovered by civil action, at the suit of the Territory of Dakota, for the use of the county.

Treasurer shall not purchase warrants at a discount

Sec. 104. The county treasurer, on his settlement with the county commissioners, shall not be credited with any sum for interest paid on any order, unless he shall, at the time of receiving the same, have noted thereon the amount of interest due thereon.

On settlement, shall not be credited with any sum paid for interest on any order, unless

Sec. 105. If any county treasurer shall loan any money belonging to his county, with or without interest, or shall use the same for his own individual purpose, he shall forfeit and pay for every such offense a sum not exceeding five hundred dollars, nor less than one hundred dollars, to be recovered in action at law at the suit of the Territory of Dakota, for the use of the county.

If he shall loan any money

Sec. 106. Each county treasurer shall, immediately after the annual settlement with the county commissioners of his county, on demand and presentation of the order of the clerk, issued by

Each county treasurer shall immediately after settlement do what

direction of the county commissioners therefor pay over to the district or precinct treasurer, city treasurer, or other proper officer, all moneys in the county treasury belonging to any district, precinct, city, town or school district; *Provided*, That the moneys mentioned in this section may, by the direction of the proper local officers, remain in the county treasury, on the order of the county clerk as aforesaid.

Detailed exhibit,
what to contain

Sec. 107. The county clerk and county treasurer, conjointly shall make out annually a detailed exhibit, showing the receipts and disbursements of the county for the fiscal year, and also the assets and liabilities at the time of making out the same; said exhibit shall show the amount of all orders on the treasury issued during the year next preceding, to whom allowed, and on what account, and also the liabilities of the county stated in detail, and the assets of every kind as near 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 the kind of funds; said exhibit shall be made out annually, and posted up in the office of the treasurer, on the first Monday in October.

Treasurer or
other officer
charged with
the safe keeping
of public money
&c., shall use
or loan, em-
bezzlement.
Fine.

Sec. 108. If any county treasurer, other officer or person, charged with the collection, receipt, safe keeping, transfer or disbursements of the public money, or any part thereof, belonging to the Territory or any county, precinct, district, city, town or school district in this Territory, shall convert to his own use, or to the use of any other person or persons, body corporate, association or party whatever, in any way whatever; or shall use by way of investment in any kind of security, stocks, loan, property, land or merchandise, or in any other manner or form whatever; or shall loan, with or without interest, to any company, or corporation, association or individual; or shall deposit with any company, or corporation, or individual, any portion of the public money, or other funds, property, bonds, securities, assets or effects of any kind, received, collected or held by him for safe keeping, transfer or disbursements, or in any other way or manner, for any other purpose; or if any person shall advise, aid, or in any manner participate in such act, every such act shall be deemed and held in law to be an embezzlement of so much of said moneys, or other property as aforesaid, as shall be thus conver-

ted, used, invested, loaned, deposited, or paid out as aforesaid, which is hereby declared to be a high crime and misdemeanor, and upon presentation, trial by indictment and conviction thereof before any court of competent jurisdiction in this Territory, such county treasurer or other officer or person shall be sentenced to imprisonment in the penitentiary, and kept at hard labor, for [a] term of not less than one year nor more than twenty-one years, according to the magnitude of the embezzlement, and also to pay a fine equal to double the amount of money or other property so embezzled, as aforesaid; which fine shall operate as a judgment at law on all the estate of the party so convicted and sentenced, and shall be enforced by execution or other process, for the use only of the party or parties whose money, or other funds, property, bonds or securities, assets or effects, of any kind as aforesaid, have been so embezzled; and in all cases, such fine so operating as a judgment, shall only be released or entered as satisfied by the party or parties in interest, as aforesaid.

Sec. 109. If the county commissioners deem any expenditure necessary, greater in amount than can be provided for by the annual tax, they shall require a vote of the county thereon, either at a general election, or one called especially for the purpose. In either case, four weeks notice of said election shall be given in each newspaper published in the county, and the notice shall specify the amount to be raised, and the precise purpose for which it is to be expended, and if a majority of the votes cast authorize the tax, the county commissioners shall cause the same to be levied and collected in the same manner as the annual tax, and if possible at the same time; *Provided*, If county commissioners deem any expenditure necessary greater in amount than can be provided by annual tax, shall require a vote, where *Provided* however, That no new assessment shall be made for any especial tax.

Sec. 110. It is hereby made the duty of the territorial auditor, to send certified copies of this act, to the county clerks of the respective counties in this Territory, on or before the 25th day of January, 1869, so as to enable the county commissioners to act under its provisions; also that this act shall be published in the *Union & Dakotian*, and the *Dakota Republican*, on or before the 25th day of January, 1869. Duty of territorial auditor

Chapter 24. laws
1865 and 66
repealed

Sec. 111. That chapter twenty-four of the laws of 1865 and 1866, entitled, "an act in relation to territorial and county revenue," and all parts of acts conflicting with the provisions of this act are hereby repealed; *Provided, however,* That this act shall in no wise abrogate, annul or repeal the provisions of an act of this session entitled, "an act in relation to taxing real and personal property," and, *Provided, further,* That nothing in this act shall be so construed as to repeal any of the provisions of the common school laws now in force, and *Provided, further,* That nothing in this act shall be construed as to effect any proceedings had under the provisions of any former act of the legislature.

Act to take effect
—When

Sec. 112. This act shall take effect and be in force from and after its passage.

Approved, Jan. 12, 1869.

TIMBER.

CHAPTER 26.

AN ACT TO ENCOURAGE THE PLANTING AND GROWING OF TIMBER.

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

Number of acres
to be planted.
Lands exempt—
Not exceeding

Section 1. That any person or persons, owning or claiming any prairie lands, in this Territory, who shall sow seed thereon, set out, plant or cultivate, protect and keep in good growing condition, five acres timber, the trees to be not more than eight feet apart; every such person or persons owning or