

Revenue.

CHAPTER 111.

COUNTY REVENUE.

AN ACT authorizing and Empowering Boards of County Commissioners to Levy a Tax of not more than Six Mills on the Dollar for Ordinary County Revenue, Including the Support of the Poor.

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

§ 1. COMMISSIONERS AUTHORIZED TO LEVY SIX MILL TAX.] That the boards of county commissioners of the Territory of Dakota are hereby authorized and empowered to levy a tax of not more than six mills on the dollar valuation for ordinary county revenue, including the support of the poor.

§ 2. That all acts and parts of acts in conflict with the provisions of this act are hereby repealed.

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

Approved, February 12, 1881.

CHAPTER 112.

DELINQUENT TAXES WHEN PARTY REMOVES FROM COUNTY.

AN ACT to amend Section 53, Chapter 28, of the Political Code.

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

§ 1. COLLECTING TAXES WHERE PARTY REMOVES FROM COUNTY.] That there be added to said section 53 at the close thereof the following: "*Provided, however,* That in case any person owing taxes removes from any county in this Territory, the county treasurer shall forward such tax claim to the treasurer

of the county to which such person has removed, and such taxes shall be collected by the county treasurer of the latter place as other taxes and returned to the proper county, less legal charges."

§ 2. This act shall take effect from and after its passage and approval.

Approved, March 3, 1881.

CHAPTER 113.

EXEMPTIONS.

AN ACT to amend Subdivision 14 of Section 2, Chapter 28 of the Political Code, entitled "Revenue."

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

[§ 1.] EXEMPTIONS OF LAND FOR TIMBER CULTURE.] That subdivision 14 of section 2, chapter 28 of the Political Code, entitled "Revenue" be amended by adding thereto the following: *Provided, however,* That no person shall derive any of the benefits as set forth in subdivision 14, section 2, of chapter 28, of the Political Code, until such person shall file an affidavit with the assessor that he has in every way complied with the requirements of the law made and provided in such cases, whereupon the assessor shall make a note of the facts in his list and shall therein state in effect the following words, to-wit: "Exempt from taxation by virtue of tree culture," and shall describe the particular tract or tracts of land so exempt.

[§ 2.] This act shall be in force from and after its passage and approval.

Approved, March 3, 1881.

CHAPTER 114.

EXEMPTIONS.

AN ACT to amend Section 2 of Chapter 28 of the Political Code, entitled
"Revenue."

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

§ 1. MEMBERS OF FIRE COMPANIES AND FIRE APPARATUS.] That section 2 of chapter 28 of the Political Code, entitled "Revenue" be, and the same is, hereby amended by adding thereto as paragraph 17, the following: "17. The polls of all active members in good standing of any regularly organized fire company, not exceeding thirty in number, in cities or towns of more than five hundred inhabitants, and not exceeding fifteen in number, in towns or cities of less than five hundred inhabitants: *Provided*, That such fire company, actually and in good faith, possess apparatus for the extinguishment of fires, exceeding two hundred and fifty dollars in value, to be determined by the assessor of the proper county."

§ 2. This act to take effect and be in force from and after its passage and approval.

Approved, February 3, 1881.

CHAPTER 115.

EXTENDING TIME WHEN TAXES BECOME DELINQUENT.

AN ACT Extending the Time in which the Taxes shall become Delinquent
for the year 1880.

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

§ 1. EXTENDING TIME WHEN TAXES SHALL BECOME DELINQUENT.] That in consideration of the extreme severity of the weather since the 15th of October, 1880, which has prevented the farming community from either threshing their grain or husking

their corn, the date in which taxes of all kinds in this Territory for the year 1880 shall become delinquent be and is extended two months from and after the first Monday of February, 1881, at the end of which time the same proceedings shall be had as would regularly be taken under the present law.

§ 2. This act shall take effect and be in force from and after its passage and approval.

Approved, March 3, 1881.

CHAPTER 116.

IMPROVEMENTS ON GOVERNMENT LAND.

AN ACT to Amend Subdivision (20) Twenty, of Section Three (3), of Chapter (28) Twenty-eight, of the Political Code, entitled "Revenue."

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

§ 1. WHAT IMPROVEMENTS ON GOVERNMENT LAND TAXABLE.] That subdivision (20) twenty, of section three, of chapter twenty-eight of the Political Code, entitled "Revenue," be amended to read as follows, to-wit: All other property, real and personal of any kind, including all improvements upon government lands, except the breaking or plowing upon said land, not specially exempted by the provisions of section two of this chapter.

§ 2. This act to take effect and be in force from and after its passage and approval by the governor,

ENDORSED.—Received at Executive Office, February 23d, at 9:00 A. M.

Note by the Secretary of the Territory.

The foregoing act having been presented to the Governor of the Territory for his approval, and not having been returned by him to the Council of the Legislative Assembly in which it originated, within the time prescribed by the Organic Act, has become a law without his approval.

GEO. H. HAND,
Secretary of the Territory.

CHAPTER 117.

MISCELLANEOUS RECEIPTS BY COUNTY TREASURER.

AN ACT to Amend Section 49, Chapter 28, of the Political Code.

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

§ 1. DUTY OF TREASURER IN RECEIPTING FOR LICENSES, FINES, ETC.] That section forty nine, of chapter twenty-eight, of the Political Code be amended to read as follows: § 49. Whenever the treasurer receives any money, warrants or orders on account of licenses, fines or any other account, except taxes charged on the tax duplicate, he shall make out and deliver to the person paying the same duplicate receipts, one of which receipts said person shall forthwith deposit with the county clerk in order that the treasurer may be charged with the amount thereof. The treasurer shall then 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; and no person shall receive such license or be discharged from obligation by reason of such fine or account until he shall have so delivered such duplicate receipt to the county clerk.

§ 2. This act shall take effect and be in force from and after its passage and approval.

Approved, February 17, 1881.

CHAPTER 118.

TIME OF MAKING ASSESSMENT AND COLLECTION OF TAXES.

AN ACT to Amend Chapter Twenty-eight of the Political Code and Chapter Forty-nine of the Session Laws of 1879, entitled, "Revenue."

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

§ 1. TIME OF LISTING MERCHANDISE.] That section 24, of chapter 28, of the Political Code be and the same is hereby amended by striking out the word February where it occurs in said section and inserting in lieu thereof the word May.

§ 2. TIME OF DELIVERING ASSESSMENT ROLL TO CLERK.] That section 26 of said chapter be and the same is hereby amended by striking out the word May where it occurs in said section and inserting in lieu thereof the word July.

§ 3. TIME OF EQUALIZATION.] That section 28 of said chapter be and the same is hereby amended by striking out the word May where it occurs in said section and inserting in lieu thereof the word July.

§ 4. SAME.] That section 29 of said chapter be and the same is hereby amended by striking out the word February where it occurs in said section and inserting in lieu thereof the word May.

§ 5. TIME WHEN CLERK FORWARDS ABSTRACT TO AUDITOR.] That section 31 of said chapter be and the same is hereby amended by striking out the word May where it occurs in said section and inserting in lieu thereof the word July.

§ 6. TIME OF EQUALIZATION BY TERRITORIAL BOARD.] That section 32 of said chapter be and the same is hereby amended by striking out the word June where it occurs in said section and inserting in lieu thereof the word August.

§ 7. TIME WHEN AUDITOR TRANSMITS RATE OF TERRITORIAL TAX.] That section 34 of said chapter be and the same is hereby amended by striking out the word June where it occurs in said section and inserting in lieu thereof the word August.

§ 8. TIME OF LEVYING COUNTY TAX.] That sections 35 and 36 of said chapter be and the same are amended by striking out

the word July where it occurs in said sections and inserting in lieu thereof the word September.

§ 9. TIME OF DELIVERING LIST TO COUNTY TREASURER.] That section 38 of said chapter be and the same is hereby amended by striking out the word October where it occurs in said section and inserting in lieu thereof the word November.

§ 10. WHEN TAXES BECOME DELINQUENT.] That section 53 of said chapter be and the same is hereby amended by striking out the word November where it occurs in said section and inserting in lieu thereof the word January.

§ 11. WHEN TAX BECOMES A LIEN.] That section 56 of said chapter be and the same is hereby amended by striking out the word October where it occurs in said section and inserting in lieu thereof the word November.

§ 12. TIME AFTER WHICH TREASURER SHALL RECEIVE TAXES.] That section 59 of said chapter be and the same is hereby amended by striking out the word November where it occurs in said section and inserting in lieu thereof the word January.

§ 13. PAYMENT OF TERRITORIAL FUNDS BY COUNTY TREASURERS.] That section 83 of said chapter be and the same is hereby amended by striking out the word November where it occurs in said section and inserting in lieu thereof, March and on the first Monday in September in each year.

§ 14. TIME FOR MAKING ANNUAL EXHIBIT.] That section 103 of said chapter be and the same is hereby amended by striking out the word October where it occurs in said section and inserting in lieu thereof the word November.

§ 15. TIME FOR COMMENCING ASSESSMENT.] That section one of chapter 49 of the session laws of 1879 be and the same is hereby amended to read as follows: The assessor shall in no case commence assessing before the first Monday in May of each year.

§ 16. DATE OF ASSESSMENT.] That section two of said chapter be and the same is hereby amended by striking out "15th day of February" where it occurs in said section and inserting in lieu thereof the words, first Monday in May; and by striking out the word January where it occurs in said section and inserting in lieu thereof the word April.

§ 17. SAME.] That section three of said chapter be and the same is hereby amended by striking out the word January

where it occurs in said section and inserting in lieu thereof the word May.

§ 18. CONCERNING PERSONS REFUSING TO VERIFY TO LIST.] That section 11 of chapter 28 of the Political Code be and the same is hereby amended by striking out the word May where it occurs in said section and insert in lieu thereof the word July.

§ 19. SEE CHAPTER 119.] That section nine of said chapter be and the same is hereby amended by striking out the word January where it occurs in said section and inserting in lieu thereof the word May.

§ 20. That all acts and parts of acts in conflict with this act are hereby repealed.

§ 21. This act shall take effect and be in force from and after its passage and approval.

Approved, February 19th, 1881.

CHAPTER 119.

WHEN AUDITOR TO FORWARD LIST.

AN ACT to Amend an Act to Amend Chapter Twenty-eight of the Political Code and Chapter Forty-nine of the Session Laws of 1879, entitled, "Revenue" passed at the Session of 1881.

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

§ 1. WHEN AUDITOR TO FORWARD LIST OF NEW TAXABLE LANDS.] That section nineteen of an act to amend chapter twenty-eight of the Political Code and chapter forty-nine of the session laws of 1879, entitled, "Revenue," passed at the session of the Legislative Assembly of Dakota Territory of 1881, be and the same [is] hereby amended by striking out the words, "said chapter," where they first occur in said section and insert in lieu thereof the words, "chapter forty-nine of the session laws of 1879."

§ 2. This act shall take effect and be in force from and after its passage and approval.

ENDORSED.—Received at Executive Office, February 23, at 4:45 P. M.

Note by the Secretary of the Territory.

The foregoing act having been presented to the Governor of the Territory for his approval, and not having been returned by him to the Council of the Legislative Assembly in which it originated, within the time prescribed by the Organic Act, has become a law without his approval.

GEO. H. HAND,

Secretary of the Territory.

CHAPTER 120.

UNCOLLECTABLE AND DELINQUENT TAXES.

AN ACT to Provide for the Collection of Delinquent Personal Taxes.

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

§ 1. COUNTY TREASURER TO MAKE AND FILE LIST OF UNCOLLECTABLE TAXES.] If the county treasurer is unable for want of goods or chattels whereon to levy to collect by distress or otherwise, the taxes or any part thereof which may have been assessed upon the personal property of any person or corporation, or any executor or administrator, guardian, receiver, agent or factor, such treasurer shall file with the county clerk, on the first Monday of July following, a list of such taxes, with an affidavit of himself or deputy treasurer intrusted with the collection of such taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes and was unable to make or collect the same, and such other facts as he shall deem of importance to the county commissioners. The county clerk shall present said list to the county commissioners at their first meeting then or thereafter in session, and the said board shall examine such taxes

so returnable and if they are satisfied such taxes or any part thereof cannot be collected, then they shall instruct the county treasurer to place the same on a list of taxes that cannot be collected, in a book provided for that purpose, and said treasurer shall thereupon be released from further liability for a failure to collect such tax or taxes; but if said board are satisfied that said taxes or any part thereof can be collected, they shall order the county treasurer to again proceed to collect the same, and it shall be his duty to again proceed to collect said taxes in the manner provided by law.

§ 2. PENALTY FOR FAILING TO COLLECT CERTAIN TAXES, ETC.] If any county treasurer shall neglect or refuse to collect any tax assessed on personal property when the same is collectable, or to file the delinquent list and affidavit as herein set forth and provided, he shall be held liable in his next settlement with the county commissioners for the whole amount of such taxes uncollected, and the same shall be deducted from his salary or fees and applied to the several funds for which they were levied.

§ 3. MILEAGE.] County treasurers shall be allowed for making demand for such taxes where no levy is made on property, (10) ten cents per mile for each mile necessarily and actually traveled, and when levy is made the fees now allowed by law, which fees and mileage shall be paid to the treasurer of that county by the person, corporation, executor, administrator, guardian, receiver, agent or factor from whom such tax or taxes are due.

§ 4. This act shall take effect and be in force from and after its passage and approval.

Approved, March 5, 1881.