

## Roads.

### HIGHWAY LABOR.

#### CHAPTER 128.

AN ACT to Amend Sections 12 and 21 of Sub-chapter II, of Chapter 112 of the Session Laws of 1883.

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

§ 1. PERSONS LIABLE.] Section 12 of sub-chapter II, of chapter 112 of the session laws of 1883, is hereby amended by striking out the word "sixty" and insert in lieu thereof the word "fifty" where the same refers to the age of persons liable to highway labor.

§ 2. HOURS OF LABOR.] Section 21, sub-chapter II of chapter 112 of the session laws of 1883, is hereby amended by striking out the word "ten" and inserting in lieu thereof the word "eight" where the same refers to the number of hours necessary to constitute a day's labor on the highway.

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

Approved, March 10, 1885.

## Revenue.

### PERSONAL PROPERTY—WHERE TO BE ASSESSED.

#### CHAPTER 129.

AN ACT to Amend Section 17 of Chapter 28 of the Political Code, and for other purposes.

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

§ 1. That section 17 of chapter 28 of the Political Code entitled "revenue" is hereby amended to read as follows: § 17. Prop-

erty listed, assessed and taxed, when—where. All personal property is to be listed, assessed and taxed in the county where said property may be situated and kept on the first day of April of the then current year, and if the owner, his agent or person having charge of such property neglects to list it he will be subject to the penalty hereinafter provided.

§ 2. IN UNORGANIZED COUNTY.] When any personal property is situated and kept in any unorganized county of this Territory then such property shall be subject to taxation in the nearest organized county thereto and shall be listed and assessed by the assessor of said nearest organized county; and when said unorganized county borders upon two or more organized counties, then said property shall be assessed and taxed in that organized county having the greatest extent of contiguous boundary line.

§ 3. MISDEMEANOR.] If any assessor or county commissioner shall enter into any contract, agreement or understanding with the owner or his agent of any personal property, whereby and pursuant to which such property is to be assessed at less than its cash value in consideration that the owner or owners of such property shall remove or cause to be removed said property for the purpose of taxation into the county of said assessor or commissioner, such assessor or commissioner, and the owner of such property, and all persons aiding or abetting such corrupt transaction and agreement shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than five hundred dollars and by imprisonment in the county jail for not less than three months nor more than six months

§ 4. All acts and parts of acts inconsistent with this act are hereby repealed.

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

Approved, March 12, 1885.

## TAX SALES IMPROPERLY MADE.

## CHAPTER 130.

AN ACT to Amend Section 78 of Chapter 28 of the Political Code.

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

§ 1. INTEREST ALLOWED.] That section seventy-eight of chapter twenty-eight of the Political Code, is amended by striking out after the word "interest" in the fourth line of said section, the words "to which he would have been entitled had the land been rightfully sold," and insert in lieu thereof the words, "at the rate of twelve per cent. per annum from the date of sale."

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

Approved, March 12, 1885.

## COUNTY TO PURCHASE AT TAX SALE.

## CHAPTER 131.

AN ACT Authorizing the County Treasurer in each of the Counties in this Territory at all tax sales thereafter to be made under the laws of this Territory, to bid off any or all Real Estate offered at said sales for the amount of the taxes due and unpaid thereon, in the name of the County in which said sale takes place, in case there are no other bidders for the same and to provide for the transfer or redemption thereof

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

§ 1. COUNTY TREASURER MAY PURCHASE—WHEN.] That the county treasurer of each county within this Territory is hereby authorized at all tax sales hereafter made under the laws of this Territory in case there are no other bidders offering the amount due, to bid off all or any real estate offered at said sale for the amount of taxes, penalty, interests and costs due and unpaid

thereon in the name of the county in which the sale takes place, said county acquiring all the rights both legal and equitable that any other purchaser could acquire by reason of said purchase.

§ 2. REDEMPTION.] That in case the owner of said real estate or any person having any legal or equitable interest therein is desirous of redeeming said real estate from said county, they shall have the right so to do any time within two years from the date of sale by paying the amount of taxes, penalty, interest and cost of sale up to date of redemption, and upon the payment thereof the said county treasurer is hereby required to give to the person so redeeming a certificate of redemption and to mark upon the tax duplicate that is kept in his office opposite the description of said real estate where said description is entered upon said duplicate, the word "redeemed" and the date when the same was done.

§ 3. TREASURER MAY SELL CERTIFICATE.] That if any person is desirous of purchasing the interest of said county in said real estate acquired by reason of said county treasurer bidding the same off in the name of and for said county, he may do so by paying to said county treasurer the amount of the taxes, penalty, interest and costs of sale and transfer up to the date he so pays, and thereupon the said treasurer shall and it is hereby made his duty to assign and deliver to said purchaser the certificate of purchase held by said county for said real estate, which assignment and transfer shall convey unto said purchaser all rights of said county both legal and equitable in and to said real estate as much so as if he had been the original purchaser at said tax sale.

§ 4. CERTIFICATE OF PURCHASE TO COUNTY.] That whenever the county treasurer of any county shall bid off any real estate in the name of his county, he shall make out a certificate of purchase to said county just as he is required to do if the sale had been made to any other person, but he shall retain the same in his office until transferred as provided in section three of this act.

§ 5. CERTAIN TAXES NOT PAYABLE.] That no amount due the Territory or any other fund, costs or treasurer's commission shall be payable by the county until redemption is made from such sale or the time for redemption has expired, or until the interest of said county has been transferred or assigned as provided in section three of this act.

§ 6. All acts or parts of acts inconsistent with this act are hereby repealed.

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

Approved, March 7, 1885.

## POSTPONING THE TIME WHEN TAXES OF 1884 BECOME DUE.

## CHAPTER 132.

AN ACT Extending the Time in which Taxes shall Become Delinquent for the Year 1884.

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

§ 1. EXTENDED TO JUNE 1.] That the date on which taxes of all kinds levied for the year 1884 shall become delinquent and a penalty attach for non-payment is hereby extended to June 1, 1885, 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 not apply to taxes due from railroad and telegraph companies.

Approved, January 31, 1885.

## School of Mines.

## CHAPTER 133.

AN ACT to Locate, Establish and Endow a School of Mines for the Territory of Dakota.

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

§ 1. SCHOOL OF MINES ESTABLISHED.] That a School of Mines for the Territory of Dakota be established at Rapid City, in Pennington county, Dakota Territory. It shall be the object of such school of mines to furnish facilities for the education of such persons as may desire to receive special instruction in chemistry, metallurgy, mineralogy, geology, mining, milling, engineering, mathematics, mechanics, drawing, the fundamental laws of the United States, and the rights and duties of citizens; *Provided*, That a tract of land of not less than five acres within the corporate limits of said Rapid City, or immediately adjacent to said corpo-