
REVENUE.

CHAPTER 139.

AUTHORIZING CITIES, TOWNS AND VILLAGES TO LEVY AND COLLECT TAXES FOR MUNICIPAL PURPOSES.

AN ACT To Authorize Cities, Towns and Villages to Levy and Collect Taxes for Municipal Purposes.

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

§ 1. INTEREST FUND.] Any city, town or village heretofore incorporated by virtue of any law of the Territory of Dakota, and having not less than three thousand inhabitants, is hereby authorized and empowered through its proper officers to levy and collect taxes not exceeding twelve mills on the dollar of the assessed valuation of said city, town or village, for the purpose of creating an interest fund with which to pay interest upon the existing bonded indebtedness of such municipality, including bonds, if any, issued under the direction of the respective boards of education therein. If any officer or officers of the said municipality shall use the moneys collected by virtue of this section for any other purpose than that expressed therein, he or they shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than one hundred and not more than five hundred dollars or imprisoned in the county jail not less than thirty days nor more than one year.

§ 2. SINKING FUND.] To levy and collect taxes not exceeding four mills on the dollar for the purpose of creating a sinking fund to pay the bonds of said municipality as the same may mature; and the proper officers of such municipality may invest the money in said fund in interest bearing securities of the Territory of Dakota, or of any organized county of said Territory or of said municipality, and shall in no other manner dispose of the money in said fund, and if any officer or officers of said municipalities shall use the money in said fund in any other manner than provided in this section he or they shall be guilty of a misdemeanor.

§ 3. FOR SCHOOL PURPOSES.] To levy and collect taxes for school purposes not to exceed twenty mills on the dollar, the taxes so levied and collected to be kept in a fund to be called the school

fund and the same to be expended under the direction of the board of education.

§ 4. FOR OTHER MUNICIPAL PURPOSES.] To levy and collect taxes not exceeding ten mills on the dollar for all other municipal purposes in any one year, on all taxable property within said municipality, and taxes so levied and collected to be kept in a fund to be called the general fund.

§ 5. SPECIAL ASSESSMENTS FOR SIDEWALKS.] To levy and collect special assessments for sidewalks and street improvements as hereinafter provided, and the money so collected shall be kept in a fund called the special assessment fund.

§ 6. UNLAWFUL TO INCUR INDEBTEDNESS ABOVE CERTAIN AMOUNT—EXCEPT—PENALTY.] It shall be unlawful for the officers of such municipality to incur any greater indebtedness in any one year than three thousand dollars in excess of the taxes levied for that year, unless authorized and directed so to do by a vote of the electors of such municipality at an election held for that purpose. Any officer or officers contracting the same shall be guilty of a misdemeanor, and if any officer of said municipality shall issue any evidence of such indebtedness he shall be guilty of a misdemeanor.

§ 7. All acts and parts of acts, either general or special, in conflict with this act be and the same are hereby repealed.

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

Approved, March 11, 1887.

CHAPTER 140.

ASSESSMENT OF BANK STOCK.

AN ACT Providing the Manner for Assessing the Stocks and Shares of Banks and Bank Associations and Collecting Tax for the Same.

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

§ 1. HOW ASSESSED AND TAXED.] The stockholders in every bank located within this Territory, whether such bank has been organized under the banking laws of this Territory or any other state or territory, or of the United States, shall be assessed and taxed on the value of their shares of stock therein in the county, town, district, village or city where such bank or banking association is located and not elsewhere, whether such stockholder resides in such place or not. Such shares shall be listed and assessed with regard to the ownership and value thereof as they

existed on the first day of April annually, subject, however, to the restriction that taxation of such shares shall not be a greater rate than is assessed upon any other monied capital in the hands of individual citizens of this Territory, in the county, town, district, village or city where such bank is located. The shares of capital stock of national banks not located in this Territory, held in this Territory, shall not be required to be listed under the provisions of this act.

§ 2. LIST OF STOCKHOLDERS TO BE KEPT, ETC.] In each such bank there shall be kept at all times a full and correct list of the names and residences of its stockholders, and of the number of shares held by each; which list shall be subject to the inspection of the officers authorized to assess property for taxation, and it shall be the duty of the assessor to ascertain a correct list of the names and residences of all stockholders in any such bank, with the number and assessed value of all such shares held by each stockholder, and enter the same on his tax list.

§ 3. SHARES LISTED IN NAMES OF OWNERS.] The assessor shall enter the valuation of such shares in the tax lists in the names of the respective owners of the same, and shall so do the same as against the valuation of other property in the same locality.

§ 4. HOW TAX ON SHARES COLLECTED—LIEN.] The officer or officers, authorized to receive taxes, may all or either of them, have an action to collect the tax assessed on any share or shares of bank stock from the avails of the sale of such share or shares, and the tax against such share or shares shall be and remain a lien thereon from April first in each year till the payment of said tax.

§ 5. DIVIDENDS TO BE HELD FOR TAXES—SHARES SOLD—WHEN.] For the purpose of collecting such taxes, it shall be the duty of every such bank, or the managing officer or officers thereof, to retain so much of every dividend or dividends belonging to such stockholders as shall be necessary to pay any taxes levied upon their shares of stock respectively, until it shall be made to appear to such bank or its officers that such taxes have been paid, and any officer of any such bank who shall pay over or authorize the paying over of any such dividend or dividends, or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax; and if the said tax shall not be paid, the collector of taxes where said bank is located shall sell said share or shares to pay the same, like other personal property, and in case of sale the provisions of law in regard to the transfer of stock, when sold on execution, shall apply to such sale.

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

Approved, March 11, 1887.

CHAPTER 141.

ASSESSMENT AND TAXATION OF PROPERTY OF TELEGRAPH
COMPANIES.

AN ACT To Provide for the Assessment and Taxation of the Property of Telegraph Companies in the Territory of Dakota.

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

§ 1. TELEGRAPH COMPANIES TO OBTAIN LICENSES.] Any person, company or corporation, owning or operating any lines of telegraph within this Territory, shall obtain a license therefor at the time and in the manner provided in this act. Such license shall be applied for, on or before the first day of January in each year and the application shall be made to the Treasurer of the Territory.

§ 2. COMPANIES OPERATING LINES TO MAKE STATEMENT TO TREASURER.] Any person, company or corporation, owning or operating telegraph lines within this Territory shall at the time of applying for such license in each year, make a statement in writing to the Treasurer of the Territory, duly verified by such person or by the president or managing officer of such corporation, which statement shall be in such form as the Treasurer may prescribe and shall accurately and truthfully show the following facts.

1. The number of miles of telegraph line owned or operated within this Territory.

2. The number of wires operated or used on each separate division of such line within this Territory.

3. The number of offices maintained within this Territory by such person, company or corporation and the number of instruments used on the lines of such person, company or corporation within this Territory.

§ 3. WHEN TREASURER TO ISSUE LICENSE.] Upon examining the report of any such person, company or corporation the Treasurer of the Territory shall, if he finds such report in conformity with the laws of this Territory, issue to the person, company or corporation so making such report, a license to operate such telegraph line or lines for the calendar year, commencing on the preceding first day of January and terminating on the thirty-first day of December next succeeding. Such license shall by its terms be conditioned upon the prompt payment of the license fees imposed by this act. Upon failure or neglect to pay such license fees at

the time fixed by this act for the payment of the same, such license shall terminate immediately, and for such unpaid license fees the Territory of Dakota shall have a lien upon all the telegraph lines and appurtenances owned or operated by such delinquent persons, companies or corporations, and the Attorney General shall in such case proceed by action at law to collect such license fees.

§ 4. LICENSE FEE, HOW PAID.] Any person, company or corporation, owning or operating lines of telegraph within this Territory shall annually pay to the Treasurer of the Territory on or before the first day of April in each year a license fee as follows: For the first wire used or operated on such line of telegraph, sixty (60) cents per mile, for the second (2d) wire thirty (30) cents per mile, for the third (3d) and all additional wires twenty (20) cents per mile.

§ 5. LICENSE IN LIEU OF ALL OTHER TAXES.] The license fees prescribed in this act shall be in lieu of all other taxes, Territorial or local. One-third ($\frac{1}{3}$) thereof shall be retained for the use of the Territory, and the remainder shall be apportioned among the several counties into or through which said lines respectively may be located, in proportion to the number of wires and miles of lines located in such counties respectively.

§ 6. All acts and parts of acts conflicting with the provisions of this act are hereby repealed.

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

Approved, March 3, 1887.

CHAPTER 142.

PROVIDING FOR COLLECTION OF CITY TAXES IN INCORPORATED CITIES.

AN ACT To Provide for the Collection of City Taxes in Incorporated Cities of the Territory of Dakota.

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

§ 1. CITY PROPERTY—HOW ASSESSED.] That the assessors, of the several incorporated cities of the Territory of Dakota, having city assessors, shall make out and deliver to the county clerks of their respective counties, the assessment roll of the said city or cities, at the time and in the manner provided by the General Laws of the Territory of Dakota, for county and township assessors.

§ 2. DUTY OF COMMON COUNCIL.] The common council of such cities shall, on or before the first Monday in August in each year, make this tax levy for the current fiscal year and fix the rate of taxation upon property in the said city, and the clerks of said cities shall forthwith transmit the same to the county clerk of such county or counties.

§ 3. DUTY OF COUNTY CLERK.] It shall be the duty of the county clerk in making out the tax list for said year, to place the amount of said city taxes, in accordance with said levy, in separate columns, in the lists of both personal property and lands, opposite the respective names and parcel of land on said lists.

§ 4. DUTY OF COUNTY TREASURER.] The treasurer of such county shall thereupon collect said taxes in the same manner as a part of the general taxes for that year, and shall pay the same over to the city treasurer of such city or cities as fast as collected, and shall take the said city treasurer's voucher therefor.

§ 5. SALARIES OF CITY TREASURERS.] The city council of all such cities shall have authority to regulate and fix the compensation and salaries of city treasurers, within their respective cities, whether such cities have heretofore had such power under their charters or not, and such salaries shall in no case exceed six hundred dollars.

§ 6. THIS ACT NOT TO APPLY TO SPECIAL IMPROVEMENTS.] This act shall not apply to taxes levied by such cities for special improvements therein.

§ 7. All acts and parts of acts in conflict herewith are hereby repealed.

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

Approved, March 11, 1887.

CHAPTER 143.

REGARDING TAX LISTS AND COUNTY TREASURER'S RECEIPTS FOR TAXES PAID.

AN ACT To Amend Sections Thirty-Seven and Forty-Three of Chapter Twenty-Eight of the Political Code.

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

§ 1. REGARDING TAX LISTS.] That section thirty-seven of chapter twenty-eight of the Political Code, be and the same is hereby amended, by adding thereto the following: "Such tax list

shall also specify the years for which any of the real estate described therein has been sold for taxes, and not redeemed."

§ 2. RECEIPTS SPECIFY WHEN SOLD AND NOT REDEEMED.] That section forty-three of chapter twenty-eight of the Political Code be and the same is hereby amended by adding thereto the following: "Such duplicate receipts shall also specify the years for which any of the real estate described therein has been sold for taxes and not redeemed."

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

Approved, February 5, 1887.

CHAPTER 144.

AUTHORIZING BOARDS OF COUNTY COMMISSIONERS TO TRANSFER UNEXPENDED BALANCES.

AN ACT Authorizing Boards of County Commissioners to Transfer Unexpended Balances of Special Funds in Certain Cases.

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

§ 1. UNEXPENDED BALANCES MAY BE TRANSFERRED—WHEN.] Whenever there remains in the treasury of any county, an unexpended balance of any special fund, and all claims against such fund have been fully paid, and the purpose for which it was created has been fully subserved, and there remains no further use for such balance for the purpose for which it was created, it shall be lawful for the board of county commissioners of such county to transfer such balance to any other fund of the county or subdivisions, to which such balance belonged.

§ 2. All acts or parts of acts in conflict with the provisions of this act are hereby repealed.

§ 3. This act shall take effect on and after its passage and approval.

Approved, March 11, 1887.

CHAPTER 145.

REDEMPTION.

AN ACT To Amend Section Seventy of Chapter Twenty-eight of the Political Code Entitled "Revenue."

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

§ 1. MAY REDEEM — HOW — PROVIDED.] Section seventy, of chapter twenty-eight, of the Political Code entitled "Revenue," is hereby amended by adding to, at the close of said section, the following words: "and, *Provided further*, That when the owner or occupant of any land which has been sold for taxes, and who desires to redeem the same, shall not demand a receipt or certificate of redemption from the county treasurer, the return of the certificate of purchase for cancellation shall operate as a release of all the claim to the tract or lot described therein, under or by virtue of the purchase, and the county treasurer, upon receiving such certificate of purchase, shall mark on the tax sale record, opposite the description of the property for which said certificate of purchase had been issued 'Sale cancelled by return of certificate.'" The fee for making said entry shall be ten (10) cents for each description.

§ 2. All acts or parts of acts, in conflict with the provisions of this act are hereby repealed.

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

Approved, March 11, 1887.

CHAPTER 146.

EXTENSION OF TIME FOR PAYMENT OF TAXES OF 1886.

AN ACT Providing for an Extension of the Time for the Payment of Taxes of 1886.

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

§ 1. WHEN TAXES DELINQUENT—WHEN PENALTY ADDED.] That all unpaid taxes for the year 1886 shall become delinquent on the first Monday of February, 1887, and shall draw interest at the

rate of one per cent. per month from the date of such delinquency until the first day of July, 1887, at which latter date there shall be added as a penalty five per cent. upon the amount so remaining unpaid, and one per cent. per month thereafter until paid, to be added on the first day of each succeeding month.

§ 2. DISTRESS AND SALE—DUTY OF COUNTY TREASURER.] The county treasurers of the various counties in this Territory shall not proceed to collect by distress and sale any of the taxes hereinbefore referred to, until after the first day of July A. D. 1887; *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 or dispose of such property, it shall be the duty of such treasurer to collect such taxes at any time after the tax duplicate has been placed in his hands, as provided by law.

§ 3. All acts and parts of acts in conflict with this act are hereby repealed.

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

Approved, January 28, 1887.

CHAPTER 147.

REGULATING EXPENDITURE OF ROAD TAXES COLLECTED IN INCORPORATED CITIES AND TOWNS.

AN ACT Respecting the Expenditure of Road Funds.

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

§ 1. COUNTY TREASURER TO TURN OVER CERTAIN FUNDS TO CITY OR TOWN TREASURER.] That all road taxes collected as personal taxes from residents of any incorporated city or town, and all road taxes collected on account of real or personal property situated within any incorporated city or town, by the treasurer of the county in which such city or town is located, shall be turned over quarterly by such treasurer to the treasurer of such incorporated city or town, to be expended under the direction of the city council of such city, or of the board of trustees of such town, as the case may be, in the improvements of the streets or bridges of such city or town, or of the roads approaching thereto.

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

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

Approved, March 11, 1887.