

TAXATION.

CHAPTER 117.

TAX SALES REGULATED.

AN ACT to Amend Sections 6, 7 and 8, of Chapter 49, of the General Laws of 1879.

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

§ 1. DATE OF TREASURER'S NOTICE OF SALE.] That Section (6), of Chapter 49, of the General Laws of 1879, be and the same is hereby amended by striking out the word "September" wherever it appears in said section and inserting the word "October" in lieu thereof.

§ 2. DATE OF SALE.] That Section (7), of Chapter 49, of the General Laws of 1879, be and is hereby amended by striking out the word "October" wherever it appears in said section and inserting the word "November" in lieu thereof.

§ 3. DATE OF FILING RETURNS OF SALE.] That Section (8), of Chapter 49, of the General Laws of 1879, be and the same is hereby amended by striking out the word "November" wherever it appears in said section and inserting the word December in lieu thereof.

§ 4. REPEAL.] All acts and parts of acts in conflict with this act are hereby repealed.

§ 5. EFFECT WHEN.] This act shall take effect and be in force from and after its passage and approval.

HOUSE OF REPRESENTATIVES, }
BISMARCK, D. T. March 2nd, 1889. }

I hereby certify that on the 28th day of February, A. D. 1889, this act was returned to the House of Representatives, the house in which it originated, without the approval of his Excellency, Governor Louis K. Church, and with his objections to this bill in writing. That said objections were entered at length on the Journal of the house. That the House considered the bill and the question put by the speaker, "Shall this bill pass, the objections of the Governor to the contrary notwithstanding?" The roll being called, the bill did pass, more than two-thirds of the members present and voting, voting in the affirmative.

Attest: JNO. G. HAMILTON,
Chief Clerk.

H. H. KRITH,
Speaker of the House.

COUNCIL CHAMBER, }
BISMARCK, D. T. March 2nd, 1889. }

I hereby certify that the within act, together with the objections of his Excellency, Governor Louis K. Church, was received from the house on the 2nd day of March, A. D. 1889. That the objections of the Governor were read at length and entered upon the Journal; that thereupon the question was put, "Shall this bill pass, the objections of the Governor to the contrary notwithstanding?" The roll was called and the bill did pass, more than two-thirds of the members present and voting, voting in the affirmative.

Attest: R. E. WALLACE,
Chief Clerk.

SMITH STIMMEL,
President of the Council.

CHAPTER 118.

COMPROMISE OF DELINQUENT TAXES.

AN ACT to Permit County Commissioners to Compromise Delinquent Taxes.

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

§ 1. COMMISSIONERS MAY COMPROMISE.] Whenever taxes remain unpaid on any town lots or other real estate, and the property shall have been offered for sale as required by the statutes two successive years and received no purchaser on account of the depreciation of the value of said property or otherwise, the county commissioners of the county in which the property is situated, shall have the power to compromise with the owners thereof, by abating a portion of the delinquent taxes and penalty on said property.

§ 2. REPEAL.] All acts and parts of acts in conflict with this act are hereby repealed.

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

HOUSE OF REPRESENTATIVES, }
BISMARCK, D. T. March 2nd, 1889. }

I hereby certify that on the 1st day of March, 1889, this act was returned to the House of Representatives, the House in which it originated, without the approval of his Excellency Governor Louis K. Church, and with his objections to this bill in writing; that said objections were read at length and entered on the Journal of the House, that the House considered the bill and the question put by the Speaker, "Shall the bill pass, the objections of the Governor to the contrary notwithstanding?" The roll was called and the bill did pass, more than two-thirds of the members present and voting voting in the affirmative.

Attest: JOHN G. HAMILTON,
Chief Clerk.

H. H. KEITH,
Speaker of the House.

COUNCIL CHAMBER, }
BISMARCK, D. T. March, 1889. }

I hereby certify that the within act together with the objections of his Excellency, Governor Louis K. Church, was received from the House on the day of March, A. D. 1889; that the objections of the Governor were read at length and entered on the Journal; that thereupon the question was put, "Shall this bill pass, the objections of the Governor to the contrary notwithstanding?" The roll was called and the bill did pass, more than two-thirds of the members present and voting, voting in the affirmative.

Attest: R. E. WALLACE,
Chief Clerk.

SMITH STIMMEL,
President of the Council.

CHAPTER 119.

EXTENSION OF TIME WHEN 1888 TAXES SHOULD BE COLLECTED.

AN ACT Providing for an Extension of the Time for the Payment of Taxes of 1888.

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

§ 1. DELINQUENCY.] That all unpaid taxes for the year 1888 shall become delinquent on the first Monday of February, 1889, and shall draw interest at the rate of one per cent per month from the date of such delinquency until first day of June, 1889, 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. TREASURER NOT TO COLLECT UNTIL JUNE 2ND, 1889.] The County Treasurers of the various counties in the Territory shall not proceed to collect by distress and sale any of the taxes hereinbefore referred to until after the first day of June, A. D. 1889. *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. REPEAL.] All acts and parts of acts in conflict with this act are hereby repealed.

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

Approved January 28, 1889.

CHAPTER 120.

TAX ON PROPERTY OF EXPRESS AND SLEEPING CAR COMPANIES.

AN ACT to Provide for the Levy and Collection of Taxes on the Property of Express Companies and Sleeping Car Companies Doing Business in this Territory.

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

§ 1. TAX.] Each and every express company and sleeping car company doing business in this Territory, or person or persons operating such companies, shall pay to the Territorial Treasurer each year three (3) per centum of their gross earnings and the payment of such per centum annually as aforesaid shall be and is in full of all taxation and assessments whatever upon the property aforesaid. The said payment shall be made one-half ($\frac{1}{2}$) on or before the 15th day of April and one half ($\frac{1}{2}$) on or before the 15th day of August in each year, and for the purpose of ascertaining the gross earnings aforesaid, an accurate account of said earnings shall be kept by the companies aforesaid, an abstract whereof shall be furnished by them to the Treasurer of this Territory on or before the first day of April in each year, the truth of which abstract shall be certified by the affidavits of the Treasurer and Secretary of said companies, and for the purpose of ascertaining the truth of such affidavits and the correctness of such abstracts full power is hereby vested in the Governor of this Territory, or any other persons appointed by law, to examine, under oath, the officers or employes of said express and sleeping car companies, or other persons, and if any person so examined by the Governor or other authorized person shall knowingly or willfully swear falsely concerning the matter aforesaid, every such person is declared to have committed perjury, and for the purpose of securing to the Territory the payment of the aforesaid per centum, it is hereby declared that the Territory shall have a lien upon all property of said companies, whether real, personal or mixed, and the lien hereby secured to the Territory shall have and take precedence of all demands, decrees and judgments against said companies.

§ 2. PENALTY.] If any express or sleeping car company doing business in this Territory shall fail to make return of its gross earnings as provided in the preceding section, or any part thereof at the time and in the manner provided by law and such default shall continue during the period of thirty days, such company shall be subject to a penalty in an amount equal to twenty-five per cent of the tax imposed upon such companies under this act, and the Treasurer of the Territory shall forthwith ascertain the amount of such tax

justly due from such company as nearly as may be available, and shall thereupon collect such tax so ascertained together with said penalty thereon. The amount of tax ascertained by the Territorial Treasurer, as in this section provided, shall, together with said penalty thereon, be by him entered in the book of his office, and such entry, when so made, shall stand in the place of the report required by law to be made by such companies, and shall, in all courts of this Territory, be evidence of the amount of such tax and penalty and of the other facts stated herein in pursuance of this act.

§ 3. ADDITIONAL PENALTY.] In case any express or sleeping car company doing business in this Territory shall fail or neglect to pay the tax reported by it to be due in pursuance of this act, or charged upon the books of the Territorial Treasurer, as provided in section 2, of this act, for the period of thirty (30) days after the same shall have become due, in such case there shall be added to the amount of such tax ten per centum thereof, as a penalty for such failure or neglect to pay.

§ 4. MANNER OF COLLECTION OF TAX.] At any time after the expiration of the period of thirty (30) days after any tax has become due and payable under the provisions of this act, the Treasurer or his Deputy shall distrain sufficient property, goods or chattels, if found within this Territory, to pay the taxes or per centum due from such company, together with the penalty thereon herein provided, and the cost of sale and shall immediately advertise the sale of the same in at least three newspapers published in the Territory, stating time when and the place where such property shall be sold, and four (4) weeks notice of the time and place of such sale shall be given. Such sale shall take place at some point in this Territory and the proceeds of the same shall apply to the payment of the tax or per centum due. The delinquent company, its successors or assigns, may pay any such tax and penalty, together with the cost of the same at any time before the sale of the property distrained, as provided, and thereupon further proceedings in connection with such distress shall cease and the property returned to the owner thereof.

§ 5. DISPOSITION OF PROCEEDS.] The money secured and collected by the Territorial Treasurer, under the provisions of this act, shall be disposed of by him as follows: One-third ($\frac{1}{3}$) thereof shall be retained in the Territorial treasury for the use of the Territory, and the remainder shall be apportioned among the several counties, as nearly as may be in proportion to the amount earned therein, and to facilitate this apportionment it shall be the duty of the county clerk or county auditor of each county, on or before the first day of April of each year, to report to the Territorial Treasurer the number of express routes and miles of each, together with the number of offices where goods are received and transmitted, and the number of sleeping car routes and number of miles in said county.

§ 6. TO WHAT ACT APPLIES.] The provisions of this act shall apply to all express companies and sleeping car companies doing bus-

iness in this Territory; *Provided*, however, that express routes and sleeping cars owned and operated exclusively by railway companies doing business in this Territory, as a part of their railway equipment, and whose gross earnings are included in railroad earnings in their annual report to the Territorial Treasurer, for the purposes of taxation shall be exempt from the provisions of this act.

§ 7. REPEAL. All acts or parts of acts in conflict with this act are hereby repealed.

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

Approved, March 8th, 1889.

CHAPTER 121.

TAX ON DOGS.

AN ACT to Provide for the Levy and Collection of a Tax Upon Dogs.

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

§ 1. ASSESSOR'S DUTY.] That each and every Assessor in this Territory, when making the assessment shall annually make a list of the names of all persons who own or keep a dog or dogs, and set opposite the name of such owner or keeper the number of dogs, he or she has in his or her possession, or that is, or are kept on his or her premises, which list shall be returned by such Assessor to the County Clerk or Auditor of the county in which said list is taken, with the assessment roll.

§ 2. TAX OF ONE DOLLAR.] That the County Clerk or Auditor of each county shall charge upon the tax list against the name of each person reported and returned as the owner or keeper of a dog or dogs, as a tax, the sum of one dollar per each dog owned or kept by such person, which tax shall be collected at the same time and in the same manner as other taxes upon personal property.

§ 3. REPEAL] That all acts or parts of acts in conflict with this act are hereby repealed.

§ 4. EFFECT WHEN.] That this act shall take effect and be in force from and after its passage and approval.

Approved March 8, 1889.

CHAPTER 122.

TAX LIST AND DÚPLICATE.

AN ACT to Amend Section 38, of Chapter 28 of the Political Code, as Amended by Chapter 143, Laws of 1887.

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

§ 1. TAX LIST.] That Section 38, of Chapter 28 of the Political Code, as amended by Chapter'143, Laws of 1887, be and the same is hereby amended so as to read as follows: "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 November, following the date of the levy for the current year; and the County Treasurer shall immediately upon receipt of such duplicate Tax List, specify in a column for that purpose the years, for which any of the real estate described therein has been sold for taxes and not redeemed.

§ 2. REPEAL.] All acts and parts of acts inconsistent with this act are hereby repealed.

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

Approved February 11, 1889.

CHAPTER 123.

TAX SALE AND NOTICE.

AN ACT Entitled An Act to Amend Section 61, of Chapter 28 of the Political Code, Relating to the Sale of Real Property for Taxes Designated as Section 1620, of the Compiled Laws.

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

§ 1. TAX SALE AND NOTICE.] That Section 61, of Chapter 28, of the Political Code, (designated as Section 1620 in the Compiled Laws,) be and the same is hereby amended by inserting after the words "and said notice must contain a list of the lands to be sold and the amount of taxes due," where they occur in said section, the

words: Provided, that when any real property shall [have] been advertised in a paper for two consecutive years under the provisions of this section and not sold, the Treasurer shall give notice for the sale of said property by posting a written notice in the manner required where there is no paper published in the county.

§ 2. IN EFFECT—WHEN.] This act shall take effect and be in force from and after its passage and approval.

Approved March 5th, 1889.

TOWN LOTS.

CHAPTER 124.

CONVEYANCE OF UNCLAIMED LOTS.

AN ACT to Amend Sections one (1) and two (2) of Chapter One Hundred and Fourteen (114), of the Session Laws of 1883, Relating to the Disposition of Lots in Towns, Entered Under the Act of Congress, Approved March 2nd, 1867, and Acts Amendatory Thereto.

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

§ 1. UNCLAIMED LOTS.] That Sections one (1) and two (2), of Chapter one hundred and fourteen (114), of the Session Laws of 1883, be amended to read as follows:

§ 1. That Section thirteen (13), of Chapter 135, of the Session Laws of 1881, be amended to read as follows: When any lots or parcels of land within the limits of any city or town shall remain unclaimed after the expiration of the time allowed by this act for the filing of claimants statements, it shall be the duty of the corporate authorities or Judge of the Probate Court to convey the lots or parcels of land so remaining unclaimed by good and sufficient deed to the board of education of such city or town, or to the said city or town for the use of schools, if either said board of education or said city or town may by law take and hold real estate for the use of schools, to be disposed of by such board of education for school purposes and for the exclusive use and benefit of the school district in which such city or town may be situated or which it may form under such directions and limitations as are provided by this act.

§ 2. SALE WHEN.] If there be no such board of education, or if said city or town be not legally authorized to take and hold real estate