

REVENUE AND TAXATION.

CHAPTER 106.

[S. B. No. 94.]

REVENUE LAW.

AN ACT to Amend Sections 1 and 30 of Chapter 132 of the Session Laws of 1890, Being an Act Entitled "An Act Prescribing the Mode of Making Assessment, and the Levy and Collection of Taxes, and for Other Purposes Relative Thereto."

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 1 of Chapter 132 of the Session Laws of 1890 be amended so as to read as follows:

§ 1. DEFINITION OF TERMS.] The word "money" or "moneys" wherever used in this act shall be taken to mean gold and silver coin, treasury notes, bank notes, and any deposit which any person owning the same or holding in trust and residing in this State is entitled to withdraw on money or demand. The term "credits" wherever used in this act shall be held to mean and include every claim and demand for money or other valuable things, and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands secured by deeds or mortgages due or to become due. The terms "tract" or "lot" and piece or parcel of real property, and "piece or parcel of land," wherever used in this act shall be held to mean any contiguous quantity of land in the possession, owned by, or recorded as the property of the same claimant, person or company; every word importing the singular number only may be extended to and include the plural number; and every word importing the plural may be applied and limited to the singular number; and every word importing the masculine gender only may be extended and applied to females as well as males; wherever the word "oath" is used in this act it may be held to mean affirmation; and the word "swear" in this act may be held to mean affirm; the words "town" or "district" wherever used in this act shall be construed to mean township, village, city or ward, as the case may be. The words "village" or "incorporated village" wherever used in this act shall be construed to include and apply to any town which has been or may hereafter be incorporated under the provisions of Chapter 24 of the Political Code. The term "true and full value," wherever used in this act, shall be construed to mean the usual selling price at the place where the property to which the term is

applied shall be at the time of assessment, being the price at which it could be obtained therefor at private sale, and not at forced auction or sale. The term "person" wherever used in this act shall be construed to include firm, company or corporation.

§ 2. AMENDMENT.] That Section 30 of Chapter 132 of the Laws of 1890 be amended so as to read as follows:

§ 30. ASSESSOR DISTRICTS—VACANCIES—FEES.] All counties or parts of counties in this State not organized into civil townships shall be divided into assessor districts, which shall be the same as the commissioner districts of said county, excluding organized civil townships, and the assessor thereof shall be elected at the same time that State officers are elected; *Provided*, That any vacancy may be filled by appointment by the county commissioners. Each organized civil township in this State shall constitute an assessor's district, and there shall be one assessor elected for each one of said districts annually at the time that other town officers are elected; *Provided*, Any vacancy in township assessor may be filled by appointment by the board of supervisors of said township where vacancy exists; *Provided*, That cities organized under the general laws of this State and towns organized and incorporated under the provisions of Chapter 24 of the Political Code shall not be included in the district provided for in this section, but assessors of such cities and towns shall act with the board of county assessors in any of their meetings. All assessors of this State shall receive three (3) dollars per day, and no more, for the time actually employed in making and completing said assessment; but not to exceed sixty (60) dollars for assessing any one civil township; *Provided, further*, That no person shall be eligible to be assessor unless he is a voter in the district or township for which he is to be assessor.

§ 3. REPEAL.] That all acts and parts of acts in conflict herewith be and the same are hereby repealed.

§ 4. EMERGENCY.] An emergency exists in this, that there is now no adequate provision of law covering the subject of this act; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved, March 6, 1893.

CHAPTER 107.

[H. B. No. 143.]

EXTENSION OF TIME FOR PAYMENT OF TAXES.

AN ACT Providing for Extension of the Time for the Payment of Taxes for the Year 1892.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. TAXES, WHEN DELINQUENT.] That all unpaid personal property taxes for the year 1892 shall become delinquent on the

first day of March, 1893, and shall draw interest at the rate of 1 per cent. per month from date of such delinquency until the 15th day of October, 1893, at which latter date there shall be added as a penalty 5 per cent. upon the amount remaining unpaid and 1 per cent. per month thereafter until paid, to be added on the first day of each succeeding month.

§ 2. COUNTY TREASURER TO PROCEED, WHEN.] The county treasurers of the counties of the State of North Dakota shall not proceed to collect by distress and sale any of the taxes hereinbefore referred to until after the 15th day of October 1893; *Provided*, That in case any person having personal property assessed and upon which the taxes are unpaid, shall, in the opinion of the county 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. EMERGENCY.] An emergency existing, in that by general law the 5 per cent. penalty on delinquent taxes is added on the 1st day of March and June of each year and all personal property taxes can then be collected by distress sale, and it is necessary that this act take effect and become operative at a time long prior to July 1st next; therefore, this act shall take effect and be in full force from and after its passage and approval.

Approved, February 28, 1893.

CHAPTER 108.

[S. B. No. 166.]

AUTHORIZING COLLECTION OF POLL TAX.

AN ACT Authorizing Cities to Levy and Collect an Annual Poll Tax.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. WHO ARE LIABLE.] Every male inhabitant being above twenty-one years, and under the age of fifty, excepting paupers, idiots, insane persons and Indians not taxed, and such others as are exempt by law, shall be assessed an annual poll tax of one dollar and fifty cents.

§ 2. ASSESSORS TO MAKE LISTS.] The assessors of each city shall, in each and every year, from and after the passage of this act, make a list of all the persons liable to the payment of a poll tax in each city, and after having been certified by the said city assessor, to the effect that the same is a correct list of such persons liable to the payment of such tax as aforesaid, shall file the same in the office of the city auditor.

§ 3. MANNER OF COLLECTION.] The street commissioner or any person appointed by the mayor, upon receipt of a certified

copy from the auditor of the city, shall give three days' notice to all persons living within the limits of their respective cities, requiring them to pay into the treasury of said city the sum of one dollar and fifty cents, or, in lieu of such payment, to perform one day's work of eight hours upon the streets of said city under the direction of the street commissioner, which day, when so worked, shall be in full payment of said tax as aforesaid.

§ 4. NEGLECT TO COMPLY—FINE.] Every person who shall have been assessed for a poll tax, and who, after having been duly notified to pay the same, or who does not commute, or who after having been notified to appear and work as above provided, neglects or refuses to do so, shall be fined the sum of five dollars.

§ 5. DELINQUENTS—DUTY OF COMMISSIONER.] Every street commissioner within nine days after any person be so assessed and notified and has refused to pay said poll tax, or commute the same, shall make complaint to the police justice of said city in writing; and thereupon said justice shall forthwith issue a summons directed to any sheriff, constable or policeman of such city and county, requiring him to summon such delinquent person to appear before such justice at the same place to be specified in the summons to show cause why he should not be fined according to law for such refusal to pay or neglect to work, and which summons shall be served personally.

§ 6. LEVY OF FINE AND COSTS.] If upon the return of such summons, no sufficient cause is shown to the contrary, the police justice of such city, upon due proof that such delinquent is liable to pay such poll tax, that he has been notified to pay or commute the same, and has refused or neglected after having been notified, shall be fined not less than five dollars and costs of prosecution, and the police justice shall forthwith issue a warrant directed to any sheriff, constable or policeman of said county and city in which said person resides, commanding him to levy such fine with the costs of proceeding on the goods and chattels of such persons and sell the same at public auction after three days' notice, to the highest bidder, and no property shall be exempt from levy and sale under this act.

§ 7. OFFICER TO COLLECT—RETURN.] The sheriff, constable or policeman to whom such warrant is directed, shall forthwith proceed to collect the moneys therein mentioned, and he shall thereafter and within six days make a return of said warrant to the police justice, and shall pay all moneys collected as such fine and costs to the city treasurer of such city.

§ 8. NOTICE OF SALE.] Any sheriff, constable or policeman to whom such warrant shall be delivered shall give three days' notice in writing to the person whose goods and chattels are levied upon, of the time and place of the sale thereof, and shall post in three conspicuous places notices of such sale, one of which shall be in the ward in which each delinquent person resides.

§ 9. REDEMPTION.] Any person whose goods and chattels have been seized in pursuance of the provisions of this act, may

redeem the same within twenty-four hours after such levy, by paying to said officer the amount of such fine and the cost of the proceedings.

§ 10. FEES.] The same fees as are now allowed constables for the service of summons and proceedings on sale of property under and pursuant to the sale of execution, and the same fees allowed justices in civil proceedings, shall be allowed as costs upon conviction of any person under this act.

§ 11. REPEAL.] All acts and parts of acts inconsistent with this act or in conflict therewith are hereby repealed.

§ 12. EMERGENCY.] Whereas, an emergency exists in that there is no law at present providing for the collection of poll tax; therefore, this act to take effect from and after its passage and approval.

Approved, March 6, 1893.

CHAPTER 109.

[H. B. No. 239.]

REDEMPTION FROM TAX SALES.

AN AT to Amend Section Seventy-nine (79) of Chapter One Hundred Thirty-two (132) of the Laws of 1890, Being an Act Entitled "An Act Prescribing the Mode of Making Assessment and the Levy and Collection of Taxes, and for Other Purposes Relative Thereto."

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section seventy-nine (79) of Chapter one hundred and thirty-two (132) of the laws of 1890 be amended so as to read as follows:

§ 79. DUTY OF AUDITOR AND TREASURER.] The county auditor shall certify to the amount due upon such redemption and on payment of the same to the county treasurer, he shall make duplicate receipts for the certified amount, describing the property redeemed, one of which shall be filed with the county auditor, which shall have the effect to annul the sale. If the amount so paid for the purpose of redemption be less than required by law, it shall not invalidate such redemption, but the auditor shall be liable for the deficiency to the persons entitled thereto; and for each and every such redemption there shall be charged a fee of fifty cents for making the same, which fee shall be covered into the county general fund of the county at the end of each month.

Approved, March 6, 1893.

CHAPTER 110.

[H. B. No. 78.]

REGARDING TAX SALE OF LOTS.

AN ACT to Enable County Commissioners to Prevent the Listing, Assessment, Advertisement and Selling at Tax Sale of Lots According to Their Subdivisional Description in Certain Cases.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. COUNTY COMMISSIONERS TO DESIGNATE LOTS.] That the board of county commissioners of any county in this State are hereby authorized and it is hereby made their duty to enter an order, at any special or general meeting, that no lots in any certain designated townsite or addition thereto of that county, particularly describing the same by the name of the townsite, addition, subdivision, or block of the same, so as to intelligently indicate the location of the property, shall either be listed or assessed for taxation, extended on the duplicate, or advertised for sale, by the subdivisional description of the property when in the opinion of said board of commissioners the said lands have not sufficient value to warrant such listing, assessment, advertisement, extension and sale. But in such case the said lands may be listed, assessed, advertised and sold in such larger parcel or parcels as the board may designate by its order where the lots and blocks to compose the tract belong to one person, firm or corporation. The object and purpose of this act being to prevent unremunerative expenditures in taxation procedure.

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

§ 3. EMERGENCY.] Whereas, an emergency exists in that there is no adequate law relating to this matter; therefore, this act shall take effect and be in force immediately from and after its passage and approval.

Approved, March 6, 1893.

CHAPTER 111.

[H. B. No. 131.]

TAXATION OF BANKRUPT STOCKS.

AN ACT to Amend and Re-Enact Chapter 141 of the Laws of 1890.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] Chapter 141 of the Laws of 1890 is hereby amended and re-enacted so as to read as follows:

§ 1. BANKRUPT STOCKS, ETC., HOW ASSESSED.] All itinerant, transient or other merchants, salesmen or other persons and all merchants or salesmen of bankrupt stocks of goods or merchandise, or of stocks of goods or merchandise claimed to have been injured by fire or otherwise, who shall bring into this State any stock of goods at any time after the annual assessment is made and returned, shall be liable to taxation upon such stock or stocks of goods and merchandise, and the assessor of the town or city in which such goods or merchandise are offered for sale shall immediately assess such stocks of merchandise at the same rate at which other merchandise of the same character has been assessed and forthwith return his assessment roll thereof, if an assessor in any incorporated city, to the city auditor, and if not, then to the county auditor.

§ 2. PROCEEDINGS BY CITY COUNCIL.] If such assessment roll is returned to the city auditor he shall immediately notify the mayor thereof, who shall thereupon call a meeting of the city council for the purpose of equalizing or correcting such assessment. Such meeting shall be held not less than three nor more than ten days after the return of such assessment, and not less than twenty-four hours' notice of the time and place and purpose of such meeting shall be given to the owner of such stock, which notice must be in writing and may be served personally or by leaving a copy thereof with any person in charge or such stock or employed in selling the same. The city council shall at such meeting hear any complaint as to the assessment of such stock and equalize or correct the same, and may adjourn from day to day until the same is completed, and in the absence of a quorum such meeting may be adjourned from day to day by the city auditor, and upon the completion of such equalization the city auditor shall immediately certify such equalized assessment roll to the county auditor, who shall thereupon add such assessment to the tax list for the current year, and extend the taxes for such year thereon, and on the duplicate thereof, or if such duplicate has been delivered to the county treasurer, shall certify the same to such treasurer, who shall thereupon immediately, upon receipt of such duplicate or certificate, proceed to demand such taxes and collect

the same by distraint and sale in default of payment thereof on demand.

§ 3. ASSESSMENT BY TOWNSHIP ASSESSOR.] If such assessment is made by a township assessor he shall return the same to the county auditor, who shall thereupon call a meeting of the county commissioners in the manner and within the time provided in the preceding section for calling a meeting of the city council, and thereupon the same proceedings shall be had by the board of county commissioners for the equalization of such assessment, and the same notice given of such equalization as provided in such section, and upon the equalization thereof the county auditor shall enter such assessment on the tax list as provided in said section, and the same proceedings shall be had for the collections of such tax as therein provided.

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

§ 3. EMERGENCY.] Whereas, an emergency exists in this that there is no adequate law for the assessment of the property described in this act, this act shall take effect and be in force from and after its passage and approval.

Approved, March 6, 1893.

CHAPTER 112.

[H. B. No. 232]

TAXATION OF PERSONAL PROPERTY IN UNORGANIZED COUNTIES.

AN ACT to Amend an Act Entitled "An Act to Provide for Taxation of Real and Personal Property Situated in Unorganized Counties."

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 2 of said act be amended to read as follows:

§ 2. EQUALIZATION AND LEVY.] The board of county commissioners of the county to which such unorganized county is attached for judicial purposes shall, at the time and place they equalize and correct the assessment roll of their county, equalize and correct the assessment roll of such unorganized county, and at the time and place they make their tax levy for county purposes, levy a tax upon the assessed personal property of such unorganized county, for State purposes only, in the same manner and form that they make their levy for State purposes in their own county, and when the tax list is completed, the board of county commissioners or a quorum of said board shall attach to such tax list their warrant under their hand and official seal, in general terms requiring the county treasurer of such organized county to collect the tax therein levied according to law, and they

shall require an additional bond from the said county treasurer in such amount as they may deem necessary for the faithful discharge of his duties in collecting said tax, and they shall audit and allow the necessary expenses of the assessor, auditor and treasurer for the assessment and collection of such tax, which shall be paid upon their warrant out of the tax so assessed and collected.

§ 2. AMENDMENT.] That Section 3 of said act be amended to read as follows:

§ 3. TAX LISTS—HOW KEPT.] The auditor of the county to which such unorganized county is attached for judicial purposes shall prepare a tax list, in duplicate, with the warrant of the county commissioners attached, and deliver the duplicate thereof to the county treasurer on or before the first day of November following the date of the levy for the current year, and such duplicate tax list shall be full and sufficient authority for the collection by the treasurer of all taxes therein contained. The original tax list shall be kept by the said auditor as the property of such unorganized county.

§ 3. EMERGENCY.] Whereas, an emergency exists in that an assessment will be made prior to July 1, 1893; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved, March 6, 1893.

CHAPTER 113.

[H. B. No 233.]

COUNTY AUDITORS' DUTY RELATIVE TO TAX SALES.

AN ACT to Amend Section 91, Chapter 132 of the Laws of 1890, Being an Act Entitled "An Act Prescribing the Mode of Making Assessment and the Levy and Collection of Taxes and Other Purposes Relating Thereto."

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. DUTY OF AUDITOR AND REGISTER.] When any deeds, plat of townsite or instrument effecting the same or any other conveyance of real estate is presented to the county auditor for transfer, he shall ascertain from the books and records in his office, and if there be delinquent taxes due, he shall certify to the same, and upon payment of such delinquent or other taxes that may be in the hands of the county treasurer for collection, he shall transfer the same and note upon every deed of real property so transferred over his official signature, "Taxes paid," or if the land described has been sold or assigned to an actual purchaser for taxes, "Paid by sale of lands within," and unless such statement is made upon such deed or other instrument, the register of deeds shall refuse

to receive or record the same. A violation of the provisions of this section by the register of deeds shall be deemed a misdemeanor, and upon conviction thereof he shall be punished by a fine of not less than one hundred (100) dollars, nor not exceeding \$1,000; and he shall be liable to the grantee of any instrument so recorded for the amount of any damages sustained; *Provided*, That the sheriff's or referee's certificates of sale on execution, decrees or foreclosures of mortgages or United States patents may be recorded by the register of deeds without any such certificate from the county auditor, and said auditor shall keep a record of such transfers in a book kept for that purpose, showing the names of the grantor and grantee, a description of the property and the date of transfer, and shall receive twenty-five (25) cents for each certificate from the person or persons presenting the same for certification and shall retain said amount for services.

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

§ 3. EMERGENCY.] Whereas, an emergency exists in that there are a number of United States patents which should be recorded at once; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved, March 6, 1893.

CHAPTER 114.

[H. B. No. 139.]

TAX COLLECTION AND FEES OF TREASURER AND SHERIFF.

AN ACT to Amend Section 62 of Chapter 132 of the Laws of 1890, and to Add Another Section Thereto, Regulating Fees of Officers Under Said Act.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 62 of Chapter 132 of the Laws of 1890, entitled "An act prescribing the mode of making assessments and the levy and collection of taxes and for other purposes relative thereto," be amended to read as follows:

§ 62. THE TREASURER'S FEES FOR MAKING DISTRESS AND SALE.] The county treasurer or his deputy shall be allowed the same fees for making distress and sale of goods and chattels as are allowed by law for constables making levy and sale of property on execution; *Provided, however*, That the traveling fees shall be five cents a mile for each mile actually and necessarily traveled, and that in no case shall the mileage herein provided for be charged more than once under any pretext whatever, which fees shall be added to the tax and collected by the treasurer. Upon payment to the county treasurer of any personal tax for which judgment

has been obtained, the treasurer shall deliver a certificate of the fact of such payment to the clerk of the court, who shall satisfy the judgment on the margin of the record thereof, by stating the date of payment and the number of the receipt given therefor, and file such certificate.

§ 2. SECTION ADDED.] That immediately after Section 106 of said chapter the following section be added as Section 107:

§ 107. FEES OF SHERIFF.] That in performing the duties required by Section 57 of this act, the sheriff shall be entitled to receive five cents a mile for each mile actually and necessarily traveled in serving said citations, which in no case shall be charged more than once under any pretext whatever, and it shall be the duty of the sheriff or his deputy to furnish to the county commissioners, together with his bill for serving said citations, a full and complete description of his route traveled, and in no case shall mileage be charged more than once from the county seat of the county in which such service is performed.

§ 3. RENUMBERED.] That the present Section 107 of said chapter be numbered Section 108; that the present Section 108 of said chapter be numbered 109; that the present section 109 of said chapter be number 110.

Approved, March 6, 1893.

CHAPTER 115.

[H. B. No. 67.]

PENALTIES ON DELINQUENT TAXES.

AN ACT to Amend Sections 66 and 67 of Chapter 132, Laws of 1890.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 66 of Chapter 132, Laws of 1890, be amended so as to read as follows:

§ 66. RETURN OF TAX LIST TO COUNTY AUDITOR—PENALTIES.] On the 1st day of June and October of each year, the county treasurer shall exhibit to the county auditor the several tax lists in his hands, having compared the same with his duplicate receipts, on file in the auditor's office, and written opposite each tax so receipted for the word "paid," and the number of the treasurer's receipt so given in discharge of said tax; and each tract or lot of real property against which the taxes remain unpaid on June 1st, shall be deemed to be delinquent, and thereafter said delinquent taxes shall draw interest at the rate of 1 per cent. a month accruing on the first day of each month, and if any of said taxes shall remain unpaid on the 1st day of October, an additional 5 per cent. shall accrue and thereafter be charged upon all such delinquent taxes, without including such penalty therein, and any

treasurer who shall receive payment of such taxes without including such penalty shall be liable to the county for the amount of such penalty.

§ 2. DELINQUENT TAXES.] On the 1st day of October in each year, the treasurer shall return the tax list of the preceding year to the auditor, and any person desiring to pay delinquent taxes contained in said list shall receive from the auditor a statement of the amount due and shall pay the said amount to the treasurer, taking his receipt therefor, as in other cases, which receipt shall be a full discharge of said tax.

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

Approved, March 6, 1893.

CHAPTER 116.

[H. B. No. 32.]

COLLECTION OF CITY AND SCHOOL TAXES.

AN ACT to Amend Section 3, Chapter 100 of the Session Laws of 1890, Providing for the Collection of City and School Taxes.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 3, Chapter 100 of the Session Laws of 1890, be and the same is hereby amended so as to read as follows:

§ 3. COUNTY TREASURER TO COLLECT TAXES AND PAY OVER TO CITY TREASURER.] The county treasurer of such county shall collect and enforce the collection of the city and school tax with, and in the same manner as other taxes, and shall pay over to the city treasurer on the first of every month on demand, all such taxes so collected during the preceding month and shall forthwith notify the city auditor of the amount so paid over. He shall take duplicate receipts for all such amounts so paid to the city treasurer, one of which shall be forthwith sent to the city auditor.

§ 2. REPEAL.] All acts or parts of acts in conflict herewith are hereby repealed.

Approved, March 6, 1893.

CHAPTER 117.

[H. B. No. 184.]

ENUMERATION OF BRONCHOS AND RANGE CATTLE FOR ASSESSMENT.

AN ACT to Amend Divisions First and Second of Section Sixteen (16), Chapter 132, Laws of 1890, of an Act Entitled "An Act Prescribing the Mode of Making Assessment, and the Levy and Collection of Taxes, and for Other Purposes Relative Thereto."

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Division First of Section 16 of the act entitled "An Act Prescribing the Mode of Making Assessment, and the Levy and Collection of Taxes, and for Other Purposes Relative Thereto," be amended so as to read as follows:

First. The number of horses under three years old, and three years old and over, and the value thereof, and the number of bronchos or range horses and the value thereof.

§ 2. AMENDMENT.] That Division Second of Section 16 of the act entitled "An Act Prescribing the Mode of Making Assessment, and the Levy and Collection of Taxes, and for Other Purposes Relative Thereto," be amended so as to read as follows:

Second. The number of cattle under two years old, the number of cows two years old and over, the number of all other cattle two years old and over, and the value thereof, and the number of range cattle and the value thereof.

§ 3. EMERGENCY.] Whereas, an emergency exists in that there is at present no law provided to properly enumerate and assess bronchos and range cattle; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved, March 6, 1893.