

or personal, and of others in reference to any assessment made after the meeting of the town board of review, shall be heard and determined by the county board.

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 All acts or parts of acts in conflict herewith are hereby repealed.

§ 3. EMERGENCY.] An emergency exists in this that boards of review meet before July first, and in order to secure the benefit of this act for 1895. *Therefore*, this act shall take effect from and after its passage and approval.

Approved, March 4, 1895.

## EXECUTION.

### CHAPTER 60.

[S. B. No. 47.]

#### RELATING TO PROPERTY NOT EXEMPT.

AN ACT to Amend Section 332 of Chapter 13 of the Code of Civil Procedure, Being Section 5136 of the Compiled Laws, Relating to Property Not Exempt From Execution.

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

§ 1. AMENDMENT.] That Section 332 of Chapter 13 of the Code of Civil Procedure, being Chapter 5136 of the Compiled Laws, be amended so as to read as follows:

§ 332. HOW CONSTRUED.] Nothing in this chapter shall be so construed as to exempt any real or personal property from execution issued on any judgment rendered in any bastardy proceedings under Chapter 37 of the Code of Civil Procedure, neither shall it be so construed as to exempt any personal property from execution for laborers' or mechanics' wages, or physicians bills except that absolutely exempt; *Provided, however*, That a physician in order to be entitled to the benefits of this act, must be a physician who has graduated at some reputable school of medicine, either of the United States or some foreign country, or who can produce a certificate of qualification from some state or territorial medical society, or who has been continuously engaged in the practice of medicine for a period of ten years or more; *Provided*, That in case of physicians' bills there shall also be exempt household and kitchen furniture, including stoves of the debtor, to an amount not exceeding four hundred dollars, and also two cows; *Provided, however*, That this shall not apply to physicians' bills contracted before the passage of this act; *And further provided*, That the collection of physicians' bills shall not be enforced

by execution in less than six months from the accruing thereof, except when the debtor is about to remove from the State. No exemption shall be allowed any person against an execution issued for the purchase money of property claimed to be exempt, and on which such execution is levied.

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

Approved, March 16, 1895.

## EXEMPTIONS.

### CHAPTER 61.

[Sub. S. B. No. 88.]

#### PROPERTY EXEMPT FROM TAXATION.

AN ACT to Amend Section 1 of Chapter 100, Session Laws of 1891, Being An Act to Amend Chapter 132, of the Laws of 1890, Being An Act Entitled "An Act Prescribing the Mode of Making Assessments 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, Chapter 100 of the Laws of 1891, be amended to read as follows:

§ 2. PROPERTY EXEMPT.] All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

First. All public school houses, academies, colleges, institutions and seminaries of learning with the books and furniture therein and the grounds attached to such buildings necessary to their proper occupancy, use and enjoyment, and not leased or otherwise used with a view to profit; houses used exclusively for public worship, and the lots or parts of lots upon which such houses are erected.

Second. All lands used exclusively for burying grounds or cemeteries.

Third. All property, whether real or personal, belonging exclusively to the State or to the United States.

Fourth. All buildings belonging to the counties used for holding courts, for jails, for county offices, with the ground, not exceeding in any county ten acres, on which buildings are erected.

Fifth. All lands, houses and other buildings belonging to any county, township or town used exclusively for the accommodation or support of the poor.