

# PERSONAL PROPERTY TAXES.

## CHAPTER 87.

[S. B. No. 39.]

### PERSONAL PROPERTY TAXES.

AN ACT to Amend An Act, Entitled "An Act Prescribing the Mode of 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. WHEN PERSONAL PROPERTY TAXES DELINQUENT—INTEREST AND PENALTY.] That Section fifty-five (55) of Chapter one hundred thirty-two (132) of the Session Laws of 1890, be amended to read as follows: All unpaid personal property taxes shall be deemed delinquent on the first day of June next after they become due, and thereafter said delinquent taxes shall draw interest at the rate of one per cent. a month, accruing on the first day of each month, and if any of said taxes shall remain unpaid, on the first day of October, an additional five per cent. shall accrue and thereafter be charged upon all such delinquent taxes. After the first day of October in each and every year the county treasurer shall immediately proceed to collect all delinquent personal property taxes and if such taxes are not paid on demand, he shall distraint sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of five per cent., and all accruing costs, and shall immediately proceed to advertise the same in three public places in the town or district where such property is taken; *Provided*, That if the tax to be so collected amounts to the sum of fifteen (15) dollars, or over, then such property so distrained shall also be advertised in one official newspaper, if there is one published in the county. Said notices and advertisement shall give a general description of the property to be sold, and state the time, when and place where such property will be sold, and if the taxes for which such property is distrained and the costs which accrue thereon are not paid before the time appointed for such sale, which shall not be less than ten days after the taking of such property, such treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes and costs of such distress and sale; *Provided*, That at any time after taxes become due, and whenever the county

treasurer of any county in this State has reason to believe and is of the opinion that any person against whom personal property taxes have been assessed and have become due, is about to remove from the county, or is about to remove his or her goods, chattels or other personal property from the county in which the same are situated and have been assessed, and if in the opinion of the said county treasurer, his county is in danger or is liable to lose the amount of said personal property tax due and unpaid afore-said, then the said county treasurer is authorized and it is hereby made his duty to seize, distrain and sell sufficient personal property belonging to said person forthwith, to satisfy and pay the amount of personal property tax so due and unpaid against such person, together with the costs and expenses of said seizure, distress and sale as provided by law.

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

§ 3. EMERGENCY.] *Whereas*, An emergency exists in that by present law the five per cent. penalty on delinquent personal property taxes is added on the first day of March of each year, and all personal property taxes can then be collected by distress and sale; *Therefore*, It becomes necessary that this act shall take effect and be in force from and after its passage and approval.

Approved, February 28, 1895.

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## POOR.

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### CHAPTER 88.

[H. B. No. 82.]

#### RELATING TO SUPPORT OF POOR.

AN ACT Entitled "An Act to Amend Subdivisions Four (4) and Five (5) of Section Two Thousand One Hundred and Forty-four (Section 2144) of Chapter Twenty-two (Chapter 22) of the Political Code, Compiled Laws of 1887, Relating to Settlement and Support of the Poor."

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

§ 1. AMENDMENT.] That subdivision four (4) of Section 2144, Chapter 22 of the Political Code, Compiled Laws of 1887; be amended so as to read as follows:

SUBDIVISION 4. Every male person and every unmarried female over the age of twenty-one years, who shall have resided in any county in this State one year, shall gain a settlement in such county.