

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 aforesaid, 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 All acts and parts of acts in conflict with the provisions of this act are hereby repealed.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.

POOR.

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.

§ 2. AMENDMENT.] That subdivision five (5) of Section 2144, Chapter 22 of the Political Code, Compiled Laws of 1887, be amended so as to read as follows:

SUBDIVISION 5. Every minor whose parents, and every married women whose husband has no settlement in this State, who shall have resided one year in any county in this State, shall thereby gain a settlement in such county.

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 All acts or parts of acts in conflict with the provisions of this act are hereby repealed.

Approved, March 14, 1895.

POLL TAX.

CHAPTER 89.

[S. B. No. 107.]

RELATING TO ROAD POLL TAX.

AN ACT Entitled "An Act to Provide for the Levy and Collection of a Road Poll Tax."

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

§ 1. HIGHWAY POLL TAX.] Every male inhabitant of this State over twenty-one and under fifty years of age, excepting paupers, idiots, insane persons and Indians not taxed, and such others as are exempt by law, shall be assessed a highway poll tax of one dollar and fifty cents annually.

§ 2. ASSESSORS SHALL MAKE SEPARATE LISTS.] The assessors of this State shall at the time of making their assessments of real and personal property under the revenue laws of this State, make and return with their several assessment rolls full and complete lists of all persons liable to the payment of a poll tax in their several districts, and if any of said assessment districts shall contain more than one road district said assessor shall make separate lists for each of said road districts.

§ 3. LISTS SHALL BE RETURNED IN TEN DAYS.] Within ten days after the receipt of such lists it shall be the duty of the officer to whom they are returned, to make and transmit to the proper officer authorized by law to collect the highway taxes in such road districts, true and correct copies of the lists so returned.

§ 4. NOTICE TO TAX PAYERS—COMMUTATION.] The officers receiving such lists shall give three days' notice to all persons living within their respective districts who are liable, requiring them