

RAILROAD TAXES.

CHAPTER 120.

[H. B. 185.]

RELATING TO SETTLEMENT OF RAILROAD TAXES.

AN ACT Creating a Commission with Authority to Adjust, Settle and Compromise Certain Taxes with the Northern Pacific Railway Company, the Northern Pacific Railroad Company and Its Receivers, on Behalf of the State of North Dakota and Various Counties and Taxing Subdivisions Thereof which are Interested.

Whereas, Certain taxes were assessed for the year 1889 and prior years against lands owned or supposed to be owned by the Northern Pacific Railroad company, lying within this state, the validity of which taxes has been disputed by said company and the same are now in litigation, and

Whereas, Certain taxes have also been assessed for the year 1890, and subsequent years against various lands in this state, belonging to or supposed to belong to said company, or its receivers, and the validity of said taxes is disputed and the same are now in litigation, and

Whereas, The Northern Pacific Railway company, successor to the Northern Pacific Railroad company has indicated its desire to adjust, settle and compromise said taxes on a fair basis with the proper authorities of this state without the expense or delay of further litigation, therefore,

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

§ 1. COMMISSION—ITS DUTIES.] There is hereby created a commission to consist of three members, to-wit: Joseph M. Bartholmew, Associate Justice of the supreme court of the state, John F. Cowan, the Attorney General of the state and Fred Falley, the Secretary of State of said state. Said commission is hereby empowered to examine all questions pertaining to the validity, regularity and legality of all taxes levied by or under the authority of the State of North Dakota, either by the state or by counties thereof, against the lands owned by or supposed to be owned by the Northern Pacific Railroad company, or its receivers, or the Northern Pacific Railway company; to meet and confer with any authorized representatives of said railroad company, its receivers, or said railway company, and to agree with them or any of them on a basis of payment, adjustment and compromise

of said taxes. But it is expressly provided that any such agreement, compromise or adjustment shall be on the basis of the amount agreed upon, being paid by said companies, or the receivers, or some of them, in cash to the treasurer of this state within thirty days after such agreement, adjustment or compromise is concluded. And in case of failure of said commission to reach such agreement, adjustment or compromise on or before the first day of July, 1897, the Attorney General is hereby instructed to take charge of all of the pending litigation between the state and the counties thereof, and either of said companies, or said receivers, and press the same to as speedy a determination as possible. Said commission is empowered to effect an agreement, compromise or adjustment as to the payment of any part of said taxes in case it is found impracticable to adjust, compromise or agree upon the whole thereof. And any compromise, agreement or adjustment which said commission may make shall be binding upon the state and each and every of the counties and the taxing subdivisions thereof entitled to any part of such taxes upon the same being consummated by payment of the full amount so agreed upon.

§ 2. POWER OF COMMISSION.] Such commission is hereby authorized and directed to determine the amount to which the state, each and every county of this state, or taxing subdivision thereof, is entitled out of any sum which may be paid under the provisions of this act, and the State Treasurer shall upon the order of such commission pay over to each and every county so entitled the sum which may be so determined by it. Payment of the amount agreed upon by said commission shall be a full and complete discharge of said taxes so far as the state, the counties or any taxing subdivision thereof are interested, and upon such payment the taxes covered thereby shall be cancelled, and discharged by the proper state and county officers upon the proper public records, and the lands shall be freed and discharged from the lien of such taxes. Nothing herein shall be construed as giving said commission any power with respect to tax sales upon which the certificates, tax deeds or other tax titles are owned by private individuals, associations or corporations, except the State of North Dakota or the counties thereof, the true intent hereof being to extend the power of said commission as far as the state, any county therein or any taxing subdivision thereof has any interest.

§ 3. COMMISSION SHALL MEET AT BISMARCK.] Said commission shall meet, subscribe to the oath of office and organize at the office of the Secretary of State in the capitol at Bismarck, North Dakota, within thirty days after this act shall take effect. Any two members of said commission shall have full power to fill any vacancy that may occur upon such commission, the reason of such vacancy and the appointment to fill the same to be made a part of the records of said commission. Such commission shall have power

to employ a stenographer or such other assistance as it may deem necessary, and it is hereby made the duty of the State Examiner to furnish such statistics, facts or information to such commission as it may require. Such commission shall have full power to compel the attendance of persons and productions of papers.

§ 4. ADJUSTMENT REDUCED TO WRITING.] The terms and conditions of any compromise, agreement or adjustment made by such commission for or on behalf of the state, any county or taxing subdivision thereof shall be reduced to writing, signed by such commission and the other parties thereto, and copies thereof shall be filed in the office of the Secretary of State, State Auditor and State Treasurer.

§ 5. APPROPRIATION FOR EXPENSES.] For the purpose of covering all the expenses of such commission in and about the making of such compromise, agreement or adjustment there is hereby appropriated, from any money in the state treasury not otherwise appropriated, the sum of one thousand dollars, or so much thereof as may be necessary, to be paid to the proper party or parties upon an itemized voucher therefor, approved by such commission, and such claims shall be audited and paid as other claims against the state.

§ 6. ACT CONSTRUED.] Nothing contained in this act shall be construed as in any way conflicting with or repealing any act passed at this session of the Legislative Assembly relating to the assessment, levy or collection of taxes.

§ 7. EMERGENCY.] *Whereas*, an emergency exists inasmuch as there is great necessity for the final settlement of the question of taxes herein referred to, and the settlement thereof in the courts would involve great expense, uncertain results and long continued litigation, and there is now no law allowing such settlement as is herein provided for, this act shall be in force from and after its passage and approval.

Approved March 3rd, 1897.