

REPEAL.

CHAPTER 125.

[H. B. 53.]

REPEALING SECTION 482 REVISED CODES.

AN ACT to Repeal Section Four Hundred and Eighty-Two (482) of the Revised Codes of North Dakota.

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

§ 1. Section four hundred and eighty-two (482) of the Revised Codes of North Dakota is hereby repealed.

§ 2. EMERGENCY.] *Whereas*, an emergency exists in that the present law is defective, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 9th, 1897.

REVENUE AND TAXATION.

CHAPTER 126.

[H. B. 3.]

RELATING TO REVENUE AND TAXATION.

AN ACT Prescribing the Mode of Making Assessments of Property, the Equalization of and the Levy and Collection of Taxes and for All Other Purposes Relative Thereto, and the Repealing of Sections 1176 to 1198 Inclusive, 1200 to 1229 Inclusive, 1231, 1234, 1237 to 1240 Inclusive, 1242 to 1247 Inclusive, 1250 to 1253 Inclusive, 1255 to 1290 Inclusive, 1294, 1296, 1309, 1321, 1325 to 1330 Inclusive, 1336 to 1339 Inclusive, and 1346 of the Revised Codes of North Dakota of 1895, and All Other Sections and Parts of Sections of Said Codes, and of All Acts and Parts of Acts Inconsistent with the Provisions of This Act.

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

§ 1. DEFINITIONS OF TERMS USED IN THIS ACT.] The terms used in this act are defined as follows: The word "money" or "monies" means gold and silver coin, treasury notes, bank notes, and every deposit which any person owning the same or holding

in trust and residing in this state is entitled to withdraw as money or on demand; the term "credits" means and includes 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" means 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 embrace 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; the word "oath" used in this act means oath or affirmation; and the word "swear" in this act means to swear or affirm; the words "town" or "district" mean township, village, city or ward, as the case may be; the term "true and full value" means the usual selling price at the place where the property to which the term is applied shall be at the time of the assessment, being the price at which it could be obtained therefor at private sale, and not at a forced public auction sale; the term "person" includes a firm, company or corporation.

§ 2. PROPERTY SUBJECT TO TAXATION.] All real and personal property in this state, and all personal property of persons or of corporations residing or doing business therein, and the property or corporations now existing or hereafter created, and the property of all banks or banking companies now existing or hereafter created, except such as is hereinafter expressly excepted, is subject to taxation, and such property, or the value thereof, shall be entered in the list of taxable property for that purpose, in the manner prescribed by this act.

§ 3. REAL PROPERTY DEFINED.] Real property, for the purpose of taxation, includes the land itself, whether laid out in town lots or otherwise, and, except as otherwise provided, all buildings, structures and improvements (except plowing and trees thereon) and all rights and privileges thereto belonging or in any wise appertaining, and all mines, minerals, quarries in and under the same.

§ 4. PERSONAL PROPERTY DEFINED.] Personal property includes all goods, chattels, monies, credits and effects wheresoever they may be; all ships, boats and vessels, whether at home or abroad, and all capital invested therein; all monies at interest, whether within or without this state, due the person to be taxed, and all other debts due such persons; all public stocks and securities; all stock in turnpikes, railroads, canals and other corporations, except national banks out of the state, owned by the inhabitants of this state; all personal estate of moneyed corpora-

tions, whether the owner thereof resides in or out of the state, and the income of any annuity, unless the capital of such annuity be taxed within the state; all shares of stock in any bank organized, or that may be organized, under any law of the United States or of this state; and all improvements made by persons upon lands, held by them under the laws of the United States, and all such improvements upon land, the title to which is still vested in any railroad company, and which is not used exclusively for railroad purposes, and the improvements of any other corporation whose property is not subject to the same mode and rule of taxation as other property.

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

1. 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 for their proper occupancy, use and enjoyment, not to exceed forty acres in area, and not leased or otherwise used with a view to profit; also all houses used exclusively for public worship, and the lots or parts of lots upon which such houses are erected.

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

3. All property, whether real or personal, belonging exclusively to the state or to the United States.

4. 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.

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

6. All buildings belonging to institutions of purely public charity, including public hospitals, together with the land actually occupied by such institution, not leased or otherwise used with a view to profit; and all monies and credits appropriated solely to sustaining, and belonging exclusively to such institutions.

7. All properties belonging to counties and to municipal corporations that are used for public purposes.

8. Personal property of each individual subject to taxation, to the amount of ten (10) dollars.

§ 6. LISTING OF PROPERTY.] All property subject to taxation shall be listed and assessed every year, at its value, on the first day of April preceding the assessment.

§ 7. MANNER OF LISTING PERSONAL PROPERTY.] Personal property shall be listed in the manner following:

1. Every person of full age and sound mind, being a resident of this state, shall list all his monies, credits, bonds or stock shares, or stock of joint or other companies (when the property of such

company is not assessed in this state), monies loaned or invested, annuities, franchises, royalties and other personal property.

2. He shall also list separately and in the name of his principal all monies and other personal property invested, loaned or otherwise controlled by him as the agent or attorney, or on account of any other persons, company or corporation whatsoever; and all money deposited subject to his order, draft or check, and credits due from or owing to any person or persons, body corporate or politic.

3. The property of a minor child shall be listed by his guardian, or by the person having such property in charge.

4. The property of an idiot or a lunatic, by the person having charge of such property.

5. The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

6. The property of persons or corporations whose assets are in the hands of receivers, by such receivers.

7. The property of a body politic or corporate, by the president, agent or officer thereof.

8. The property of a firm or company, by a partner or agent thereof.

9. The property of manufacturers and others in the care of an agent, by such agent in the name of his principal, as merchandise.

10. Personal property shall be listed and assessed annually with reference to its value on the first day of April.

§ 8. PLACE OF LISTING PERSONAL PROPERTY.] Except as otherwise provided in this act, personal property shall be listed and assessed in the county, town or district where the owner or agent resides; the capital stock and franchises of corporations and persons, shall be listed in the county, town or district where the principal office or place of business of such corporation or person is located in this state; and if there be no principal office or place of business in this state, where any such corporation or persons transact business then personal property pertaining to the business of a merchant or manufacturer or corporation shall be listed in the town or district where his business is carried on.

§ 9. PROPERTY OF TRANSPORTATION COMPANIES, ETC—WHERE TO BE LISTED.] The personal property of express, transportation and stage companies shall be listed and assessed in the county town or district where the same is usually kept. All persons, companies and corporations in this state owning steamboats, sailing vessels, wharve boats, barges and other water crafts shall be required to list same for assessment and taxation in the county, town or district in which the same may belong, or be enrolled, registered or licensed, or kept not enrolled, registered or licensed.

§ 10. OF GAS AND WATER, TELEGRAPH AND TELEPHONE COMPANIES—WHERE LISTED.] The personal property of gas and water companies shall be listed and assessed in the town where the works

are located; gas and water mains and pipes laid in roads, streets or alleys shall be held to be personal property. All personal property of telegraph and telephone companies, including poles, wires, instruments, office fixtures and all other apparatus used in conducting their business, shall be listed and assessed in the county, town or district in which the same is situated.

§ 11. OF STREET RAILWAY COMPANIES—WHERE LISTED, ETC.] The personal property of street railroad, plank road, gravel road, turnpike or bridge companies shall be listed and assessed in the county, town or district where the property is located; and the track, road or bridge shall be held to be personal property,

§ 12. NON-RESIDENT'S FARM PROPERTY—WHERE LISTED.] Where the owner of live stock or other personal property connected with a farm does not reside thereon, all such live stock and other personal property shall be listed and assessed in the town or district where the farm is situated, whenever the live stock or personal property assessed is in the same county as the owner thereof; otherwise such live stock or other personal property shall be assessed wherever found.

§ 13. PERSONAL PROPERTY MOVED BETWEEN APRIL 1ST AND JUNE 1ST—WHERE LISTED.] The owner of personal property moving into this state or from one county, town or district to another, between the first day of April and the first day of June, shall list his property for assessment whenever called upon by the assessor of the county, town or district in which he resides; *Provided*, if such person has been assessed and can make it appear to the assessor that he has paid or is held for tax of the current year on the property in another territory or state, county, town or district, he shall not be again assessed for such year, and the assessor shall make a record of all the facts in every such case and report them to the county auditor.

§ 14. PLACE OF LISTING—HOW DECIDED IN CASE OF DOUBT.] All personal property wherever and whenever found between the first day of April and the first day of June shall be listed by the assessor, and in all questions that may arise under this act as to the proper place to list personal property, or where the same cannot be listed as stated in this act, if between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties, or places in different counties, by the auditor of the state; and when so fixed shall have the same effect and be as binding as if listed by the assessor as required by this act.

§ 15. LIST OF PERSONAL PROPERTY TO BE MADE UNDER OATH.] Every person required by this act to list property shall, when called upon by the assessor, make out and deliver to the assessor a statement verified by oath, of all the personal property in his possession or under his control, and which by the provisions of this act he is required to list for taxation, either as an owner or holder thereof, or as guardian, parent, husband, trustee, executor

administrator, receiver, accounting officer, partner, agent or factor; but no person shall be required to include in his statement any share or portion of the capital stock or property of any company or corporation which such company or corporation is required to list or return as its capital or property for taxation in this state.

§ 16. VALUE TO BE FIXED BY ASSESSOR—ITEM OF LIST.] It shall be the duty of this assessor to determine and fix the true and full value of all items of personal property included in such statement, and enter the same opposite such items respectively, so that when completed, such statement shall truly and distinctly set forth:

1. The number of horses one year old, two years old, three years old and over, and, separately, the number of stallions kept for service, with the value thereof, in the separate classes.
2. The number of cattle one year old, two years old; the number of cows three years old and over; the number of work oxen, and the number of all other cattle three years old and over, and the value thereof, in the separate classes.
3. The number of mules and asses one year old two years old, three years old and over, and the value thereof, in the separate classes.
4. The number of sheep and the value thereof.
5. The number of hogs and the value thereof.
6. The number of sleighs, sleds, wagons, carriages and all wheeled vehicles of whatsoever kind, including bicycles and the value thereof.
7. The number of melodeons and organs and the value thereof.
8. The number of pianofortes, and the value thereof.
9. The value of household furniture.
10. The value of agricultural tools, implements and machinery.
11. All threshing machines, engines and boilers, and the value thereof.
12. The value of gold and silver plate and plated ware.
13. The value of diamonds and jewelry.
14. The value and description of every franchise, annuity, royalty and patent right.
15. The value of every steamboat, sailing vessel, wharf boat, barge, or other water craft.
16. The value of goods and merchandise which such person is required to list as a merchant.
17. The value of materials and manufactured articles which such person is required to list as a manufacturer.
18. The value of manufacturer's tools and implements and machinery, including engines and boilers.
19. The amount of moneys other than of banks, bankers, brokers or stock jobbers.
20. The amount of credits other than of banks, bankers, brokers and stock jobbers.

21. The amount and value of bonds and stocks, other than bank stock.

22. The number of shares of bank stock and the value thereof.

23. The amount and value of shares of capital stock of companies and associations not incorporated by the laws of the state.

24. The value of stock and furniture of sample rooms and eating houses, including billiard tables or other similar tables.

25. The value of all other articles of personal property, not included in the preceding twenty-four items.

26. The value of all elevators, warehouses and granaries and of all grain contained in either thereof, wheresoever the same may be situated.

27. The value of all improvements, except plowing on lands held under the law of the United States, to which final certificates of entry have not issued, and on lands the title to which is vested in any railroad company.

§ 17. RANGE STOCK—WHERE LISTED.] The owner of range stock, including cattle, horses or sheep, or his agent, foreman or superintendent, shall list the same for purposes of assessment and taxation in the assessor's district in which he claims his home ranch for rounding and branding purposes, and where his herdsmen or employes are boarded and subsisted, regardless of where the cattle may range.

§ 18. RANGE STOCK OF NON-RESIDENTS—WHERE LISTED.] If such owner of range stock, including horses, cattle or sheep, has at the time the assessment is made, no such home ranch, then such range stock shall be listed and assessed in the assessor's district in which the home ranch was situated at the last round-up and branding; *Provided*, that any such stock, owned outside of this state, and ranging within this state, shall be assessed wherever and whenever found ranging within this state.

§ 19. RANGE STOCK IN UNORGANIZED COUNTIES—WHERE LISTED.] When the home ranch of any owner of range stock is situated in an unorganized county of this state, such range stock shall be subject to taxation and assessment as provided in section 109 of this act.

§ 20. COMBINATION FOR UNDERVALUATION—PENALTY.] If any assessor or county commissioner shall enter into any contract, agreement or understanding with the owner of any range stock whereby and pursuant to which such stock are to be assessed at less than their cash value, in consideration that the owner of such range stock shall remove his home ranch into the county of such assessor or commissioner and the owner of such range stock and all persons aiding or abetting such corrupt transaction and agreement shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than five hundred dollars nor more than one thousand dollars and by imprisonment in the county jail for not less than three months nor more than six months.

§ 21. DUTY OF ASSESSOR WHEN PERSONAL PROPERTY LIABLE TO BE REMOVED FROM STATE OR COUNTY.] If at the time of making the assessment upon any personal property, or at any time thereafter, before taxes upon personal property become due, the assessor believes that there is danger of such personal property being removed from the state or from the county in which the same are situated at the date of assessment, before the taxes to be levied upon such assessment shall be paid, such assessor may immediately demand of the owner, agent or person having such property in charge, an undertaking to be made in favor of the treasurer of said county, signed by two resident freeholders of such county, conditioned that all the taxes to be levied upon such property shall be paid when due, which undertaking shall be approved as to its sufficiency by the clerk of the district court of said county, and until such undertaking be given such assessor may seize and hold a sufficient quantity of such personal property or any part thereof as in the judgment of such assessor shall secure the payment of all such taxes and the costs of such seizure and the holding of such property. But when such assessor seizes any such personal property before the tax upon such assessment thereof shall be levied, he shall seize and hold only so much of said property as shall amount to, in his best judgment, ten per cent. upon its assessed value, which shall be deemed to cover the amount of said taxes and costs aforesaid. As soon as said taxes become due, the county treasurer of such county shall proceed to collect said taxes by levy upon and sale of said property so seized and held in the manner provided by law for the collection of taxes by the sale of personal property, or such treasurer shall bring an action upon and recover the amount of such taxes from such undertaking when the same shall have been given. Any sum of money, the proceeds of the sale of such property or any part of such property remaining in the hands of such treasurer after the payment of said taxes and costs, shall be returned to the proper party upon his order in writing to such treasurer. At the time the treasurer shall levy upon such personal property in the hands of the assessor, the assessor shall give notice to such treasurer, in writing, of the amount of costs for the seizure and holding of such property.

§ 22. EXAMINATION UNDER OATH BY ASSESSOR—REFUSAL TO ANSWER.] Whenever the assessor shall be of the opinion that the person listing property for himself or for another person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath in regard to the amount of property he is required to list; and if such person shall refuse to answer under oath and a full discovery make, the assessor may list the property of such person or his principal, according to his best judgment and information, and shall also make a minute of the name of the person refusing to swear to such list or refusing to testify in relation to the property, and

report the same, with all the facts relating thereto, to the county auditor at the time he makes his returns.

§ 23. WHO ARE DEEMED TO BE MERCHANTS—PROPERTY CON-SIGNED.] Whoever owns or has in his possession or subject to his control, any goods, merchandise, grain or produce of any kind or other personal property, within this state, with authority to sell the same, which has been purchased either in or out of the state with a view to being sold at an advanced price or profit, or which has been consigned to him out of this state, for the purpose of being sold at any place within this state, shall be held to be a merchant, and when he is by this act required to make out and deliver to the assessor a statement of his personal property, he shall state the value of such property pertaining to his business as a merchant.

§ 24. WHO ARE DEEMED TO BE MANUFACTURERS—WHAT TO BE LISTED.] Every person who purchases, receives or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying or by the combination of different materials, with a view of making gain or profit by so doing, shall be held to be a manufacturer; and he shall, when required, to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation; also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind, and every manufacturer shall list, as a part of his manufacturer's stock, the value of all his engines and machinery of every description, used or designed to be used in any process of refining or manufacturing, including all tools and implements of every kind used or designed to be used for the aforesaid purpose.

§ 25. PROPERTY OF COMPANIES OR ASSOCIATIONS—HOW AND BY WHOM LISTED.] The president, secretary or principal accounting officer of any company or association, whether incorporated or unincorporated, except banking corporations whose taxation is especially provided for in this act, shall make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly:

1. The name and location of the company and association.
2. The amount of capital stock authorized, and the number of shares into which said capital stock is divided.
3. The amount of capital stock paid up.
4. The market value, or if they have no market value, then the actual value of the shares of the stock.
5. The total amount of all indebtedness except the indebtedness of current expenses, excluding from such expenses the amount paid for purchase or improvement of property.
6. The value of all real property, if any.

7. The value of its personal property. The aggregate amount of the fifth, sixth and seventh items shall be deducted from the total amount of the fourth, and the remainder, if any, shall be listed as "bonds or stocks," under subdivision 23 of section 16 of this act, the real and personal property of each company or association shall be listed and assessed the same as other real and personal property; in all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain.

§ 26. BANK STOCK—WHERE AND AT WHAT VALUATION TO BE LISTED.] The stockholders of every bank located in this state, whether such bank has been organized under the banking laws of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein in the county, town, district, city or village where such bank or banking association is located, and not elsewhere, whether such stockholders reside in such places or not; such shares shall be listed and assessed annually, with regard to the ownership and value thereof on the first day of April of each year. To aid the assessor in determining the value of such shares of stock, the accounting officer of every bank shall furnish a statement to the assessor, verified by oath, showing the amount and number of such shares of capital stock of such bank, the amount of its surplus or reserve fund and undivided profits and the amount of its investments in real estate, which real estate shall be returned in the name of the bank and shall be assessed and taxed as other real estate is under this act. The assessor shall deduct the amount of the assessed valuation of such real estate from the aggregate amount of such capital, surplus and undivided profit fund, and the remainder shall be taken as a basis for the valuation of such shares of stock in the hands of the stockholders, subject to the provisions of law requiring all property to be assessed at its true and full value. The shares of capital stock of national banks not located in this state, held in this state, shall not be required to be listed under this act.

§ 27. BANK TO KEEP AND FURNISH LIST OF STOCKHOLDERS.] In every bank and banking office there shall be kept at all times a full and correct list of the names and residences of the stockholders, owners or parties interested therein, showing the number of shares and amount held, owned or controlled by each party in interest, which statement or list shall be subject to the inspection of the officer authorized to assess property for taxation; and it shall be the duty of the accounting officer or cashier of each bank or banking institution to furnish the assessor with a duplicate copy of such statement, verified by oath, which shall be returned to the county auditor and filed in his office.

§ 28 TAXES ON BANK STOCK TO BE A LIEN ON DIVIDENDS.] To secure the payment of taxes on bank stock or banking capital,

it shall be the duty of every bank, or managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders or owners as shall be necessary to pay any taxes levied upon their shares of stock or interest respectively, and the amount of such taxes shall be a lien on the dividends, the capital stock and the assets of the bank, and until it shall be made to appear to the county treasurer or to such bank or its officers that such taxes have been paid, any officer, or any such bank who shall pay over or authorize the paying over of any such dividend or a portion thereof, contrary to the provisions of this section, shall thereby become liable for such tax; and if the said tax shall not be paid, the county treasurer where said bank is located shall sell such shares or interest to pay the same, like other personal property; and in case of sale, the provisions of law in regard to the transfer of stock, when sold on execution shall apply to such sale.

§ 29. CERTAIN PROPERTY HELD TO BELONG TO LESSEE OR EQUITABLE OWNER.] Property held under a lease for a term of years, or a contract for the purchase thereof, belonging to the state (except such state lands as have been leased for pasture or grazing purposes), or to any religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to any railroad company or corporation, whose property is not taxed in the same manner as other property, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

§ 30. ALL PROPERTY TO BE ASSESSED AT FULL VALUE—VALUE, HOW DETERMINED.] All property shall be assessed at its true and full value in money. In determining the true and full value of real and personal property the assessor shall not adopt a lower or different standard of value, because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price at which said property would sell at auction or at forced sale or in the aggregate with all the property in the town or district but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money. In assessing any tract or lot of real property the value of the land, exclusive of improvements, shall be determined; also the value of all improvements and structures thereon, and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing upon cultivated lands. In valuing any real property upon which there is a coal or other mine or stone or other quarry, the same shall be valued at such a price as such property, including the mine or quarry, would sell at a fair voluntary sale for cash. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof. Every credit for a sum certain payable either in money, property of any kind, labor or services, shall be valued at the full price of the same so payable;

if for a specific article or a specific number or quantity of any article of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or for such labor or services at the place where payable.

§ 31. COUNTY AUDITOR TO FURNISH BOOKS, ETC—LIST OF REAL PROPERTY—OF MORTGAGES—MEETING OF ASSESSORS.] The county auditor shall annually provide the necessary assessment books and blanks, at the expense of the county, for and to correspond with each assessment district or township. He shall make out in the real property assessment book complete lists of all lands or lots subject to taxation (showing the name of owners, if to him known, and, if unknown, so state it), the number of acres, and the lots or parts of lots or blocks, included in each description of property. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Saturday of March in each year; and the assessors shall meet on that day, at the office of the county auditor, for the purpose of receiving such books and blanks, and for conference with the auditor in reference to the performance of their duties.

§ 32. ASSESSOR'S DISTRICTS—BOUNDARIES OF—VACANIES—HOW FILLED—ELIGIBILITY.] 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 and his term of office shall be two years from and after the first day of January following, but the assessors for said districts for the years 1897 and 1898 shall be appointed by the board of county commissioners of their respective counties and shall hold office until their successors are duly elected and qualified, except in those districts in which assessors were elected at the general election of 1896, the election of which assessors is hereby legalized and confirmed. In case of a vacancy in the office of assessor in any organized civil township, such vacancy shall be filled by the board of county commissioners of the proper county. Each organized civil township in this state shall constitute an assessor 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 shall not be included in the district provided for in this section, but assessors of such cities shall act with the board of county assessors in any of their meetings. All assessors of this state shall receive \$3 per day and no more for the time actually employed in making and completing said assessment, but shall not receive more than \$60 for assessing any one civil township; *Provided, further*, that no person shall be eligible

to be assessor unless he is a voter and owner of real estate in the district or township for which he is to be assessor.

§ 33. BOND AND OATH OF ASSESSOR.] Every person elected or appointed to the office of assessor shall, at or before the time of receiving the assessment books, file with the county auditor his bond, payable to the state of North Dakota, with at least two good freeholder sureties, to be approved by the chairman of the board of township supervisors in counties organized into civil townships, and in counties not so organized by the board of county commissioners, and in cities as provided by law, in a penal sum of not less than \$500 nor more than \$1,000, at the discretion of the board requiring such bond, conditioned that he will diligently, faithfully and impartially perform the duties enjoined on him by law; and he shall moreover take and subscribe on said bond the oath prescribed by section 211 of the constitution, and if any person so elected or appointed fails to give bond, or fails to take the oath required within the time prescribed by law, such failure shall be deemed a refusal to serve, and creates a vacancy that shall be filled as hereinbefore provided.

§ 34. ASSESSMENTS—WHEN AND HOW MADE.] The assessor shall perform the duties required of him during the months of April and May of each year, except in cases otherwise provided, and in the following manner, to-wit: He shall by actual examination determine the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof in one column and the value of all improvements and structures thereon in another column, opposite each description of property; also the total value of the same including improvements and structures. He shall make an alphabetical list of the names of all persons in his town or when the assessor's district is the same as the commissioner's district he shall make in alphabetical order a list of all persons in each school district liable to assessment of personal property, and require each person to make a correct list and statement of such property, according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the property with full name; and the assessor shall thereupon determine the value of the property included in such statement, and enter the same in his assessment books, opposite the name of the party assessed; and in making such entry in his assessment books he shall give the full name and postoffice address of the party listing the property, and if the party resides in a city, the assessor shall give the street and number or other brief description of the place of residence or the place of business; *Provided*, that personal property shall be assessed upon view, by the assessor at any time within the limits prescribed by the provisions of this act, at its then actual value regardless of any change of ownership prior to such assessment; but if the owner, factor or agent can show by duly authenticated certificate that the property

has been lawfully assessed in any other town, city, village or district in this state for that year, then such property shall not be assessed.

§ 35. STATEMENT OF PERSONAL PROPERTY TO BE MADE BY THE OWNERS.] The assessor shall call at the office, place of business or residence of each person required by this act to list property and list his name, and shall require such person to make a correct statement of his property in accordance with the provisions of this act; and every person so required shall enter a true and correct statement of such property in the form prescribed, which statement shall be signed and verified by the oath of the person listing the property and delivered to the assessor, who shall thereupon assess the value of such property and enter the same in his book; *Provided*, if any such property is listed or assessed on or after the fourth Monday in May and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time.

§ 36. SICKNESS AND ABSENCE OF OWNER—DUTY OF ASSESSOR.] If any person required by this act to list property be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the residence, office or usual place of business of such person, if known, a written or printed notice, requiring such person to make out and leave at the place named by such assessor, on or before some convenient day named therein, the statement or list required by this act; the date of leaving such notice, and the person required to list the property shall be noted by the assessor in his assessment book.

§ 37. REFUSAL TO LIST OR SWEAR TO STATEMENT—DUTY OF ASSESSOR—OATH.] In any case where any person whose duty it is to list personal property for taxation, has refused or neglected to list the same when called on by the assessor for that purpose, or to take and subscribe an oath in regard to the truth of his statement of personal property, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person in an appropriate column the words: "Refused to list," or "Refused to swear," as the case may be; and in every case where any person required to list property for taxation has been absent or unable by sickness to list the same, the assessor shall enter opposite the name of such person in an appropriate column the words, "Absent," or sick." The assessor is hereby authorized to administer oaths to all persons who by the provisions of this act are required to swear, or whom he may require to testify in any case; and he may examine, under oath, any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or to verify his list of personal property.

§ 38. NUMBER OR NAME OF SCHOOL DISTRICT TO BE GIVEN WHERE PROPERTY IS ASSESSED.] It shall be the duty of assessors, when assessing personal property, to designate the number or

name of the school district in which each person assessed is liable for tax, which designation shall be made by writing the number or name of the district opposite each assessment, in a column provided for that purpose in the assessment book. When the personal property of any person is assessable in several school districts, the amount in each shall be assessed separately and the name of the owner placed opposite each amount.

§ 39. FAILURE TO OBTAIN ASSESSMENT—DUTY OF ASSESSOR.] In all cases of failure to obtain a statement of personal property from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. The assessor when requested shall deliver to the person assessed a copy of the statement of property so listed, which copy shall be signed by the assessor. The assessor of each district shall, on or before the first Monday in June of each year, file with the town or city clerk of each organized town or city, the assessment list or roll for such town or city, where it shall remain subject to the inspection of the residents or property owners of such town or city until the Saturday following.

§ 40. TOWN BOARD OF REVIEW—DUTIES, COMPLAINTS AND GRIEVANCES.] The board of supervisors of each town, the president and auditor of each incorporated village, and the mayor, auditor and senior alderman [from the several wards] of each city, (except cities organized under the general law and cities whose charters provide for a board of equalization) shall meet on the second Monday of June at the office of the town clerk or recorder for the purpose of reviewing the assessment of property in each town or district, and they shall immediately proceed to examine, ascertain and see that all taxable property in their town or district has been properly placed upon the list and duly valued by the assessor; and in case any property, real or personal, shall have been omitted by inadvertence or otherwise, it shall be the duty of the said board to place the same upon the list, with the true value thereof, and proceed to correct the assessment, so that each tract or lot of real property, and each article, parcel or class of personal property shall be entered on the assessment list at the true value thereof; but the assessment of the property of any person shall not be raised until each person shall have been duly notified of the intent of the board to do so, and on the application of any person considering himself aggrieved, they shall review the assessment and correct the same as shall appear to them just; any two of said officers are authorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented on that day; *Provided*, that they shall complete the organization within ten days. All complaints and grievances of individuals, residents of the town or districts, in reference to the assessment of personal property, shall be heard and decided by the town board; *Provided*, that the complaints of non-residents

in reference to the assessment of any property, real 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. The clerk of the city, town and township boards of equalization shall keep accurate record of the proceedings of said boards, showing the facts and evidence upon which their action is based, a copy of which shall be furnished the assessor and filed by him with the county auditor as part of the assessment returns.

§ 41. NOTICE OF MEETING OF BOARD OF REVIEW TO BE POSTED.] The assessor shall cause, at least ten days previous, notice of the time and place of the meeting of the township board of review to be given by posting notice in at least three public places in each township or district; but failure to give such notice or hold such meeting shall not vitiate such assessment, except as to the excess of valuation of tax thereon shown to be unjustly made or levied.

§ 42. ASSESSOR'S STATEMENT AND RETURN TO AUDITOR.]. The assessor shall add up and note the amount of each column in their assessment books after making the corrections made by the town board of review. They shall also make in each book, under proper headings, a tabular statement showing the footings of the several columns upon the page, and shall add up and set down, under the respective headings, the total amount of the several columns; and on or before the last Monday of June he shall make return to the county auditor of his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be filed and preserved in the office of the county auditor. Such returns shall be verified by his affidavit and substantially in the following form:

State of North Dakota, }
 ----- County. } ss.

I, -----, assessor of ----- do solemnly swear that the book to which this is attached contains a full list of all the real property (or personal property, as the case may be) subject to taxation in ----- so far as I have been able to ascertain the same, and that the assessed value set down in the proper column opposite the several kinds and descriptions of property is in each case the true and full value of such property, to the best of my knowledge and belief, (where the assessment has been corrected by the town board, except as corrected by the town board), and that the footings of the several columns in said book and the tabular statement returned herewith is correct, as I verily believe.

----- Assessor.
 Subscribed and sworn to before me this ----- day of ----- 18-----

[L. S.]

 Auditor of ----- County.

§ 43. LIST GIVEN TO AUDITOR FOR PERSONS SICK OR ABSENT.] If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person, or his agent having charge of such property, may, at any time before the extension of taxes thereon by the county auditor make out and deliver to the county auditor a statement of the same as required by this act, and the county auditor in such case shall make an entry thereof and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who refused or neglected to make oath to his statement when required by the assessor, as provided herein; nor from any person unless he makes and files with the county auditor an affidavit that he was absent from his town and district without design to avoid the listing of his property, or was prevented by sickness from giving the assessor the required statement when called upon for that purpose.

§ 44. AUDITOR TO EXAMINE ASSESSMENT BOOKS AND HAVE RETURNS CORRECTED.] The county auditor shall carefully examine the assessment books when returned to him by the assessors, and if he discovers that the assessment of any property has been omitted he shall enter the same upon the proper list and forthwith notify the assessor making such omission, who shall immediately proceed to ascertain the value of such property and make the necessary correction.

§ 45. COUNTY BOARD OF REVIEW AND EQUALIZATION—DUTIES.] The board of county commissioners of each county at its regular meeting in July shall constitute a board of review and equalization of the assessments made within their respective counties, and an accurate record of all its proceedings in pursuance of the provisions of this section shall be separately entered upon its minute book. Such board shall perform the duties prescribed by section 40 of this act as respects all assessments made in districts not embraced in an incorporated city, town or village or civil township having a board of review; and in addition thereto such board shall examine and compare the assessments returned by the assessors of all the districts within the county, including those embraced in incorporated cities (whether organized under general law or special charter), and in incorporated towns and villages and civil townships, and proceed to equalize the same throughout the county between the several assessment districts, subject to the following rules:

1. VALUATION OF REAL PROPERTY—WHEN TO BE RAISED.] They shall raise the valuation of each tract or lot of real property which, in their opinion, is returned below its true and full value to such price and sum as they believe to be the true and full value thereof.

2. SAME—WHEN TO BE REDUCED.] They shall reduce the valuation of each tract or lot of real property which, in their opinion,

is returned above its true and full value to such price and sum as they believe to be the true and full value thereof.

3. VALUATION OF PERSONAL PROPERTY—WHEN TO BE RAISED.] They shall raise the valuation of each class or article of personal property which, in their opinion, is returned below its true and full value to such price and sum as they believe to be the true and full value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate valuation is less than the valuation of the taxable personal property of such individual to such amount as they believe was the true and full value thereof; *Provided, however*, that the value of the property of any person or corporation shall not be raised until due notice shall be given to the owner or agent thereof.

4. SAME—WHEN TO BE REDUCED.] They shall reduce the valuation of each class of personal property enumerated in section 16 aforesaid, which, in their opinion, is returned above its true and full value to such price and sum as they believe to be the true and full value thereof; and upon complaint of any party aggrieved they shall reduce the aggregate valuation of the personal property of such individual, who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe is the true and full value of the personal property.

5. AGGREGATE VALUATION NOT TO BE REDUCED, BUT MAY BE INCREASED.] Except as provided in the second and fourth subdivisions of this section, they shall not reduce the aggregate value of the real property, or the aggregate value of the personal property of their county below the aggregate value thereof as returned by the assessors, except as it may be necessary to make the valuation in the different townships equal with the additions made thereto by the auditor as hereinbefore required, but they may raise the aggregate valuation of such real property and of each class of personal property of said county or any town or district thereof, whenever they believe the sum is below the true and full value of said property or class of property, to such aggregate amount as they believe to be the true and full value thereof.

6. AUDITOR TO PUBLISH RECORD—LENGTH OF TIME.] The county auditor shall keep an accurate journal or record of the proceedings and orders of said board, showing the facts and evidence upon which their action is based; and said record shall be published the same as other proceedings of county commissioners, and a copy of such published proceedings shall be transmitted to the auditor of the state, with the abstract of assessment hereinafter required. The county board of equalization shall continue session until such equalization has been completed, and upon completion of such equalization the county commissioners must proceed to make the levy for taxes for the current fiscal year as in this act provided.

§ 46. CORRECTED LISTS—ABSTRACTS FOR STATE AUDITOR.] The county auditor shall calculate the changes of the assessment lists determined by the county board of equalization, and make corrections accordingly. Having made such corrections, he shall make duplicate abstracts of the real and personal property lists, one copy of which he shall file in his office and one copy he shall forward to the auditor of the state, on or before the last day of July following each county equalization. During the month of July in each year the register of deeds of each county shall prepare a list of all transfers of real property made in the county during the year immediately preceding, and ending with the thirtieth day of June, which have been filed for record in his office. Such lists shall show by congressional townships a description of the property included in each transfer, the number of acres, and the selling price therein stated; and shall be transmitted on or before the last day of said month of July to the State Auditor, by whom they shall be laid before the state board of equalization at its next meeting, to guide said board in making its equalization of the assessments of real estate between the several counties.

§ 47. STATE BOARD OF EQUALIZATION—HOW CONSTITUTED—MEETINGS—RULES FOR EQUALIZING.] The Governor, State Auditor, State Treasurer, Attorney General and the Commissioner of Agriculture and Labor, shall constitute the state board of equalization, a majority of which shall constitute a quorum for the transaction of business. The Governor shall be ex-officio president of said board, and the State Auditor shall act as secretary. The said board shall meet annually on the first Tuesday in August at the office of the State Auditor, and shall then examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that all the taxable property in the state shall be assessed uniformly and at its true value in money. In the performance of their duties they shall be governed by the following rules:

1. They shall add to the aggregate valuation of the property of every county which they believe to be valued below its true and full value in money such per centum in each case as will bring the same to its true and full value in money.

2. They shall deduct from the aggregate valuation of the property of every county, which they believe to be valued above its true and full value, such per centum in each case as will reduce the same to its true and full value in money.

3. They shall not reduce the aggregate valuation of all the property in the state, as returned by the several county auditors, more than one per centum on the whole valuation thereof.

4. Upon the completion of such equalization and determination of the aggregate valuation or all the property of the state, the said board shall then decide upon the rate of the state tax to be levied for the current year, together with any other general or special state taxes required by law to be levied.

§ 48. RECORD OF PROCEEDINGS TO BE PUBLISHED—SYNOPSIS TO BE SENT TO COUNTY AUDITORS.] The secretary shall keep a record of the proceedings of the board, which shall be published in the annual report of the State Auditor, and upon final adjournment he shall transmit to each county auditor an abstract of such proceedings specifying the per centum added to or deducted from the valuation of the real property of each of the several counties, in case an equal per centum has not been added to or deducted from each, and specifying also the per centum added to or deducted from the several classes of personal property, in each of the counties in the state, and such other information as will enable each auditor to properly equalize the valuation in their respective counties and the taxable rates thereof.

§ 49. DUTY OF COUNTY AUDITOR AFTER EQUALIZATION BY THE STATE BOARD.] Upon receipt of the report of the proceedings of the state board of equalization it shall be the duty of the county auditor to add to or deduct from each tract or lot of real property in his county the required per centum on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, adding in each case any fractional sum of fifty cents or more, and deducting in each case any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar, and shall also add to or deduct from such class of personal property in his county the required per centums on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, adding or deducting in manner as aforesaid, any fractional sum, so that the value of any separate class of personal property shall contain no fraction of a dollar.

§ 50. TAXES TO BE LEVIED IN SPECIFIC AMOUNTS—RATE, HOW DETERMINED.] All county, township, town, city and school district taxes, except special taxes for local improvements, in cities or villages, or unless specially provided for by law, shall be levied or voted in specific amounts and the rate per centum shall be determined from the amount of property as equalized by the state board of equalization each year. The state tax shall be levied by the state board of equalization at its annual meeting in August of each year, and the rate of such tax shall be certified by the State Auditor to each county auditor on or before the first day of September annually. In levying said tax the state board of equalization shall be limited by the amount necessary to raise for the purpose of meeting the appropriations made by the Legislative Assembly and the estimated general expenses of the state, as made by the auditor. Such levy shall be made in a specific amount, and the rate shall be determined by the State Auditor; *Provided*, that if the amount is greater than the rate prescribed in the constitution will raise, then the State Auditor shall only certify the limited rate. The county taxes shall be levied by the county commissioners at the time of their meeting in July in each year.

Such taxes shall be based upon an itemized statement of the county expenses for the ensuing year and a general statement of the outstanding indebtedness of the county, which statements shall be included in the published proceedings of said board, and no greater levy of county tax shall be upon the taxable property of any county than will equal the amount of such expense, plus five (5) per cent of such amount, together with the amount of one year's interest upon, and ten (10) per cent of the principal sum of its outstanding indebtedness. The taxes voted by incorporated cities, villages, townships or school districts, shall be certified by the proper authorities to the county auditor on or before the twentieth day of July in each year. The rate per centum of all taxes, except the state tax and such other taxes, the rate of which may be fixed by law, shall be calculated and fixed by the county auditor, according to the limitations hereinafter prescribed; *Provided*, that if any county, city, town or school district shall return a greater amount than the prescribed rate will raise, then the county auditor shall only extend such amount of tax as the limited rate will produce. Any city, village, town, township or school district officer required by law to report the amount of taxes to be levied for such city, town, township, village or school district, and neglecting or refusing to make such report within the time required by this section, shall be subject to a penalty of not less than twenty-five (25) dollars for such refusal or neglect, to be recovered on complaint of the county auditor before any court of competent jurisdiction.

§ 51. THE RATE OF STATE AND COUNTY—ROAD TAX—SINKING FUND.] The rate of the general state tax shall not be more than four mills on the dollar valuation; and for ordinary county revenue, including the support of the poor, not more than eight mills on the dollar; and for roads and bridges; a poll tax of one dollar and a half, or one day's work, on every male person between the ages of 21 and 50 years; a bridge tax not to exceed two mills on the dollar; and a road tax, not exceeding two mills on the dollar, valuation, to be paid in money, or in labor at the rate of one dollar and a half per day, at the option of the person taxed, and the certificate that the person named therein has actually performed eight hours labor for each day's work so certified, shall be received by the county treasurer in discharge of said tax to the amount so certified; and a further tax of not to exceed two mills on the dollar upon all taxable property in the county for emergency purposes; for county sinking fund, such rate as may be fixed by any funding act passed by the legislative assembly, or in the absence of a provision in any such act, or in counties that shall not have funded their indebtedness, then such rate as in the estimation of the board of county commissioners will pay one year's interest on all the outstanding debts of the county, with ten (10) per cent on the principal sum of such debts.

§ 52. TAX LIST TO BE MADE OUT BY COUNTY AUDITOR—FORM OF THE BOOKS.] As soon as practicable after the taxes are levied the county auditor shall make out the tax lists according to the prescribed form, and to correspond with the assessment districts of the county. The rate per cent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization; but in calculating such rates, no rates shall be used resulting in any fraction of less than one-tenth of a mill; and in extending any tax whenever it amounts to the fractional part of a cent it shall be made one cent. The tax list shall also be made out to correspond with the assessment book, in reference to ownership and description of property, with columns for the valuation and for the various items of tax included in the total amount of all taxes set down opposite each description of property. The amount of special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate per cent of each tax at the head of the proper columns without extending the same, in which case a schedule of the rates per cent. of such taxes shall be made on the first page of each tax list; such lists shall also show in a separate column the years for which any piece or parcel has been sold for taxes, if the same has not been redeemed, or deeded for such taxes. The county auditor shall on or before the first day of November in each year, make out and transmit to the State Auditor, in such form as the State Auditor may prescribe, a complete abstract of the tax list of his county.

§ 53. CERTIFICATE OF COUNTY AUDITOR TO TAX BOOK.] It shall be the duty of the county auditor to make in each tax book or list a certificate in the following form, viz:

State of North Dakota, }
 -----County. } ss.

I, ----- auditor of ----- county, State of North Dakota, hereby certify that the following is a correct list of the taxes levied on the real and personal property in the town (or district as the case may be) of ----- for the year one thousand eight hundred and -----

Witness my hand and the official seal this ----- day of ----- 18--
 ----- County Auditor.

§ 54. TAX LISTS—WHEN DELIVERED TO TREASURER.] The county auditor shall deliver the tax lists of the several districts of the county to the county treasurer on or before the first day of November in each year, taking his receipt therefor; and such lists shall be full and sufficient authority for the county treasurer to receive and collect taxes therein levied.

§ 55. NOTICE OF RATES OF TAXATION, AND THE TIME FOR PAYMENT—DEPUTY TREASURER.] On receiving the tax lists from the county auditor, the treasurer shall give notice in one or more official newspapers of the county, once in each of the three suc-

cessive weeks, specifying particularly in said notice the rates of taxation for all general purposes, and the amounts raised for each specific purpose, also designating a day on which he or his deputy will attend at the place of holding elections, or at some other convenient place in each town or district, which day shall not be prior to the first day of January in each year, for the purpose of receiving such taxes; and the treasurer or his deputy shall attend, for the purpose aforesaid, on the day and at the place named in said notice. The county treasurer shall, if directed by the county commissioners, have duplicate tax lists made, at the expense of the county, for his use while collecting taxes away from the county seat; and he may appoint one or more deputies to assist him in the collection of taxes, and may take such bond as security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office.

§ 56. COUNTY TREASURER TO BE COLLECTOR OF TAXES.] The county treasurer shall be the receiver and collector of all taxes extended upon the tax list of the county, whether levied for state, county, city, town, school, poor, bridge, road or other purposes, notwithstanding anything in the charter of any city, or town, or in any other act heretofore passed to the contrary, including the special taxes of local improvements in cities as provided for by law, and also of all fines, forfeitures or penalties received by any person or officer for the school fund or for the use of his county, and he shall proceed to collect the same according to law, and place the same when collected to the credit of the proper funds; but this provision shall not be construed so as to include any fines or penalties accruing to any municipal corporation for the violation of its ordinances.

§ 57. TAX RECEIPTS—WHAT THEY SHALL SPECIFY—DUPLICATES.] The county treasurer, upon the payment of any tax, shall give to the person paying the same a receipt therefore, specifying therein the land, town or city lot, or what other property on which said tax was levied, according to its description on the tax list, or in some other sufficient manner, and the year or years for which the tax was levied, and each year's tax shall be on a separate receipt and the receipts for each year shall be numbered from one upwards, until the tax list is returned to the auditor. Each receipt shall also specify the years for which any of the real estate described therein has been sold for taxes and not redeemed. The said receipt shall be made in duplicate, showing the name of the person, description of property, and the amount and date of payment; and the county treasurer shall return all such duplicate receipts, made by himself or deputies, to the auditor at the end of each day, who shall file and preserve them in his office, charging the treasurer with the amount thereof.

§ 58. WHAT ORDERS RECEIVED FOR TAXES.] The county treasurer shall receive in payment of taxes, orders or warrants on the

several funds for which taxes may be levied, to the amount of the tax for such fund, without regard to priority of the numbers of the same, except when otherwise provided by law; and he shall write or stamp across the face of all such orders or warrants the date of their receipt and the name of the person from whom received.

§ 59. ABATEMENT OF TAXES—HOW MADE.] The board of county commissioners may, upon affidavit or other evidence, when satisfied beyond a doubt as to the illegality or unjustness of the assessment or in case of error, abate taxes whether real or personal; full record of such abatement must be made, showing the reason for their action, and the county auditor shall certify such abatement to the county treasurer, who shall enter such facts opposite the tax so abated, which shall have the effect of discharging such tax. And whenever taxes on any real estate remain unpaid and such property has not been sold to any purchaser other than the county, by reason of depreciation in value or other cause, the board of county commissioners may compromise with the owner of such property by abating a portion of such delinquent taxes on payment of the remainder. The county auditor shall also make out a certified statement of the amount of state taxes so abated, which statement shall be forwarded to the State Auditor, who shall give the county credit for the amount so abated.

§ 60. DELINQUENT PERSONAL PROPERTY TAX—WHEN DUE—PENALTY—DISTRESS.] All personal property taxes shall become due on the first day of November in each and every year for which the tax is levied, and become delinquent on the first day of March next after they become due, and thereupon a penalty of five per cent. shall attach and be charged upon all such delinquent taxes, and thenceforth there shall be charged interest at the rate of one per cent. per month on the original amount of the tax until the same is paid. After said personal property taxes become delinquent the county treasurer shall make out a list of such taxes in the same order as it appears in the tax list, and on or before the 15th day of April in each year, deliver such list of unpaid delinquent personal property taxes to the sheriff of his county, who shall immediately proceed to collect all such delinquent personal property taxes, and if such taxes are not paid on demand he shall distrain 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 interest and costs, and shall immediately proceed to advertise the same in three public places in the town or district where such property is taken, and in the official newspaper, if there is one in the county, stating the time when and the place where such property will be sold, which place of sale shall be at the residence of the person whose goods have been distrained, and no personal property shall be exempt from such distraint and

sale, and if the taxes for which such property is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such sheriff or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes, interest, penalty and costs of such distress and sale, and on the first day of July next after receiving the list herein provided, from the county treasurer, said sheriff or his deputy shall make out in duplicate and deliver the original to the county treasurer of his county, a statement of the taxes collected, giving the names of each person or company from whom collected in the same order as they appear on the list received from the county treasurer, and at the same time turn over to said treasurer the money collected belonging to the several funds for which it was levied, including the penalty and interest, and the county treasurer shall issue receipts for the same, as provided in section 57 of this act. The duplicate of the statement made to the treasurer shall be filed with the county auditor with the list of uncollected taxes as provided in section 61 of this act. The county treasurer shall, thirty days before said taxes become delinquent, give notice of the fact, stating that the same will be delivered to the sheriff for collection, such notice to be published in the official papers of his county in the two first issues of such papers in the month of January; *Provided*, that in case any person having only personal property assessed, and upon which the taxes are unpaid, shall, in the opinion of the treasurer, be about to move out of the county, it shall be the duty of the treasurer to collect such taxes at any time after the tax lists shall have been placed in his hands.

§ 61. LIST OF UNCOLLECTED TAXES—HOW DISPOSED OF.] If the sheriff is unable to collect any of the taxes appearing on the list of delinquent taxes delivered to him by the treasurer, he shall write in the margin opposite the name of each person against whom such tax is assessed the word "uncollected," and append to such list his affidavit or the affidavit of his deputy entrusted with the collection thereof, stating that he has made diligent search and inquiry for goods and chattels out of which to make collection of the taxes so remaining uncollected, and is unable to make or collect the same; he shall also note on the margin of such list the place to which any delinquent taxpayer has removed, with the date of removal, if he can ascertain such facts, and shall on or before the first day of July following the receipt of such list, deliver the same, with the affidavit aforesaid, to the county auditor. The county auditor shall exhibit such list to the board of county commissioners, at its next meeting, and the board shall thereupon examine and compare the same with the sheriff's return of taxes collected, to the auditor and treasurer, and may cancel on said list such taxes as they are satisfied cannot be collected; and it shall be the duty of the county auditor to certify to

the State Auditor the amount of State taxes so canceled, and the State Auditor shall enter the same to the credit of the county accordingly.

§ 62. SUIT AND JUDGMENT FOR DELINQUENT TAX PROCEEDINGS.] After the county commissioners have canceled so much of the delinquent taxes as they deem uncollectable as provided in the preceding section, the county auditor shall extend to and enter upon the tax list in the hands of the treasurer for the same year in an appropriate column or columns for remarks, opposite each description of real property belonging to any person owing such uncollected personal property tax, words showing the year for which the same remains due, and the principal sum of such tax, as for example, "personal tax, 1896, \$12.87." And when the delinquent afterward acquires any real property in the county such delinquent taxes may be entered in like manner upon any subsequent tax list. And from the time of such entry the delinquent taxes so entered shall become a lien on any real property of the delinquent against which they are so entered in the same manner and to the same extent as the taxes upon such real property, and collection thereof shall be enforced accordingly by sale of the lands against which they are so entered, or so much thereof as may be necessary, at the time when the lands are sold for delinquent taxes, and in the same manner as if originally charged against such lands.

§ 63. PENALTY FOR NEGLIGENCE OR REFUSAL OF TREASURER OR SHERIFF.] If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property where the same is collectable, or to file the delinquent list and affidavit as herein provided, he shall be held, in his next settlement with the auditor, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his salary or fees and applied to the several funds for which they were levied, and any refusal or neglect on the part of the sheriff to perform the duties herein provided, whereby he fails to collect such delinquent taxes, shall be deemed malfeasance in office and he shall be liable to the county for the whole amount of tax, penalty and interest that he may neglect or refuse to collect.

A failure of an assessor to return his assessment to the county auditor, or of the county auditor to report the changes made therein to the State Auditor, or to return to the State Auditor an abstract of the tax lists of his county, or to deliver said lists to the county treasurer, or a failure of the treasurer to return the same to the county auditor at the time or times specified in this act, or a failure on the part of the treasurer to do any of the things prescribed in section 55 and section 60 of this act, or a failure on the part of the sheriff to make the affidavit prescribed by section 61, or to return his list at the time therein prescribed, or to make collection of any taxes appearing thereon, or a failure on the part of

any officer to do any act at the particular time specified in this act, shall in no manner invalidate any tax levy, or any certificate of tax sale, or tax deed. And when any notice is required to be published in a newspaper by the provisions of this act, if the same is printed in a supplement mailed and distributed with and as a part of the newspaper receiving the same for publication, such publication shall be deemed sufficient.

§ 64. REMOVAL OF DELINQUENT TAXPAYER TO ANOTHER COUNTY—DUTY OF THE AUDITOR.] In case of the removal of any delinquent taxpayer from the county in which his personal property was taxed to any other county in the state, it shall be the duty of the assessor to immediately make proper effort to ascertain the place of his destination and report the same to the county auditor, and thereupon it shall be his duty to make out and forward to the clerk of the district court of any county in this state to which any delinquent taxpayer may have removed, a statement of the amount of such delinquent taxes, including all penalties, interests and costs that may have attached, specifying the value of property on which said taxes were levied thereon.

§ 65. MANNER OF COLLECTING FROM SUCH PERSON.] On receipt of any such statement or account, the clerk of the court receiving the same shall issue his warrant to the sheriff of his county, and the sheriff shall immediately proceed to collect the same of the person so charged with said taxes and per centum, together with a fee of twenty-five cents for each warrant so issued; which sum, when collected, shall be paid to the clerk as his fee for issuing the same, and all taxes thus collected shall be by him remitted to the treasurer of the county to which said taxes belong; and, at the same time he shall return the original statement or account to the auditor of the county from which it was received, stating the amount of his collections, and if any taxes remain unpaid, the reason why said taxes could not be collected, certifying in his official capacity to the same; and the auditor shall charge the treasurer to whom such remittance is made with the amount thereof, and cancel said taxes from the list; *Provided*, that in case of all delinquent taxes collected by the sheriff receipts shall be issued to him and payment shall be made in the manner provided in section 57 of this act.

§ 66. THE SHERIFF'S FEES FOR MAKING DISTRESS AND SALE.] The sheriff or his deputy shall be allowed the same fees for making distress and sale of goods and chattels, for the payment of taxes, as are allowed by law for making levy and sale of property on execution; provided, however, that the traveling fees shall be five (5) 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 sheriff, and it shall be the duty of the sheriff or his deputy to furnish to the county commissioners, together with his bill for such service, 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 the services required by this act are performed.

§ 67. PAYMENT OF TAXES AFTER JUDGMENT—DUTY OF TREASURER.] Upon payment to the county treasurer of any personal property 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 upon the margin of the record thereof, by stating the date of payment, and number the receipt given therefor, and file such certificate.

§ 68. SETTLEMENT BETWEEN TREASURER AND AUDITOR.] On the first day of each month of each year, the county treasurer shall make a full settlement with the county auditor of his receipts and disbursements since the last settlement, and turn over to the auditor, county warrants and other vouchers paid by him and all auditor's warrants paid, taking the receipt of the auditor for such vouchers, and the auditor and treasurer shall distribute and credit to the proper funds all sums received since the last settlement.

§ 69. ACCOUNTS TO BE KEPT BY AUDITOR AND TREASURER WITH TOWNSHIP, ETC.] The county auditor and county treasurer shall keep accounts with the state, county, and with each township, city, incorporated village and school district in the county; and immediately after the settlement as provided in the preceding section they shall credit the collections to the proper funds; and upon application of any town, city, village or school district treasurer, the auditor shall give him an order on the county treasurer for the amount due such township, city, village or school district, and shall charge them respectively with the amount of such order; and at the same time shall notify the clerk of each township, city, village or school district of the issuance of such order; *Provided*, that the county auditor shall not issue his order as in this section provided until the bond of the person applying for such order shall have been filed as required by law.

§ 70. WHEN TREASURER SHALL PAY OVER THE FUNDS COLLECTED.] The county treasurer shall immediately after each settlement pay over to the treasurer of the state, upon warrant of the State Auditor, and to any municipal corporation or organized township, or any body politic, on the order of the county auditor, all moneys received by him arising from taxes levied and collected, belonging to the state, or to such municipal corporation or organized township or school district.

§ 71. WHEN REAL ESTATE TAXES BECOME DUE AND DELINQUENT—PENALTY AND INTEREST.] All real estate taxes shall become due on the first day of November in each and every year for which the tax is levied, and become delinquent on the first day of January following, and if unpaid there shall attach thereto a penalty of three per cent. as soon as the same becomes delinquent; also, on the first day of March following an additional penalty of three

per cent. on the first day of June following an additional penalty of three per cent, and on the first day of November following a further penalty of five per cent. on the original tax, and the same shall be charged and collected accordingly, without being especially entered or noted on the tax list.

§ 72. TAXES A PERPETUAL LIEN—VENDOR AND VENDEE.] Taxes upon real property are hereby made a perpetual paramount lien thereupon against all persons and bodies corporate, except the United States and the state, and taxes due from any person upon personal property shall be a lien upon any and all real and personal property owned by him at the time the tax became due, or which may be subsequently acquired by him, and the title to any of which personal property so owned or subsequently acquired remains in him at the time of the distraint. All taxes shall, as between vendor and purchaser become a lien upon real estate on and after the first day of December in each year.

§ 73. RETURN OF TAX LIST TO COUNTY AUDITOR.] Whenever any taxes are paid the treasurer shall immediately write upon the tax list opposite the same in a suitable column or columns for remarks, the word "paid" with the number of the receipt given. And when a receipt is given for the payment of any taxes on real property owned by any person who is charged with taxes on personal property for the same or any previous year which remain unpaid, he shall note the same on the tax list in like manner, and across the face of the tax receipt and duplicate substantially in the following form: "Personal taxes of A. B. for (giving the year or years) unpaid." And after comparing the tax lists with his duplicate receipts on file in the county auditor's office, he shall at the July meeting of the board of county commissioners exhibit such lists to the board and the county auditor, and the auditor shall make the entries concerning such personal taxes as prescribed by section 62 without regarding any payment of taxes on such real property. On the first Monday of November in each year the treasurer shall return the tax lists of the preceding year to the county auditor, and thereafter any person desiring to pay his delinquent taxes charged on said lists, may pay the same to treasurer at any time before sale of the real property charged therewith as in this act prescribed, on first obtaining from the auditor a statement of the amount due, including penalties and costs of advertising.

§ 74. AUDITOR'S NOTICE OF SALE.] The county auditor, under the direction of the board of county commissioners, or a majority thereof, shall give notice of the sale of real property by the publication thereof, once a week for three consecutive weeks, the first of which publications shall be made not less than nineteen days before the day of the sale, in such newspaper as may be designated by the county commissioners for that purpose in the county, if there be one, and if there be no paper published in his county, he shall give notice by a written or printed notice posted

on the door of the court house or building in which courts are commonly held, or the usual place of meeting of the county commissioners, for three weeks previous to the sale. In counties having daily papers the delinquent tax list shall be published in one issue of the daily edition and in two issues of the weekly edition of the same paper, so selected by the board of county commissioners. Such notice shall contain a notice that all lands on which the taxes of the preceding year (mentioning it) remains unpaid will be sold and the time and place of sale, which time shall be the first Tuesday in the December following, and said notice must contain a list of the lands to be sold and the amount of taxes and penalty due, to which amount the auditor shall add to each description of land so advertised the sum of twenty (20) cents, and for each description of town lots, the sum of ten (10) cents, to defray the expenses of advertising, and the cost of such advertising shall be paid by the county commissioners at the expiration of the sale upon the affidavit of the publisher; *Provided*, that in no case shall the property so advertised be charged for such advertising an amount exceeding the sum actually paid for the same.

§ 75. PENALTY AND INTEREST—DISPOSITION OF.] All penalty and interest collected on taxes shall belong to the county and become part of the general fund; except the penalty and interest collected on delinquent taxes and special assessments due to cities, and all such penalties and interest shall be paid to the city thereto entitled.

§ 76. AUDITOR TO SELL AT PUBLIC VENDUE.] Said sale shall be made at public auction at the office of the county auditor or usual place of holding court in the same building, and shall commence at the hour of ten in the forenoon, but may be adjourned from day to day for a period of ten days whenever it is necessary for the disposal of the lands advertised. The lands and lots shall be offered for sale by the county auditor or his deputy in the order in which they appear on the advertised list, and each tract or lot shall be offered separately and struck off to the bidder who will pay the total amount of taxes, penalties and costs charged against it, including any personal taxes specified in the list and in the advertisement, which are a lien upon it, for the smallest or least quantity thereof, which may be designated by any sufficient description. But if the sum bid for the same is not paid before the sale closes, such tract or lot shall again be offered for sale in like manner. The county treasurer shall attend the sale and receive all moneys paid thereon, and when any tract of land or lot remains unsold for want of bidders the same shall again be offered before the sale closes, and if there is no other bidder he shall bid for the same in the name of the county, and the same shall be struck off and become forfeited to the county. Such tract or lot shall be assessed and taxed like others until the period for redemption expires, but shall not be again offered for sale for such subsequent

taxes unless the county has made an assignment of the certificate of sale, and if not so assigned such forfeiture shall become absolute at the expiration of such period for redemption.

§ 77. CERTIFICATE OF SALE OF EACH PARCEL—WHAT TITLE PASSES.] The auditor shall execute to the purchaser of any piece or parcel of land a certificate which may include all lands sold to him and which may be substantially in the following form:

COUNTY CERTIFICATE OF SALE FOR TAXES.

State of North Dakota, }
 ----- County. }

I, -----, auditor of the county of -----, in the State of North Dakota, do hereby certify that the following described real estate in said county and state, to-wit: (describing same) was on the ---- day of -----, 18--., sold by me in manner provided by law for the delinquent taxes of the year 18--., thereon, amounting to-----dollars, including interest and penalty thereon, and the cost allowed by law, to-----for the sum of -----dollars, he being the highest bidder for the same.

And I further certify that unless redemption is made of said real estate in the manner provided by law, the said-----or assigns will be entitled to a deed therefor, on and after the-----day of -----, A. D. 18--., on the surrender of the certificate.

In witness whereof I have hereunto set my hand and seal this -----day of -----, A. D. 18--.

 Auditor.

§ 78. CERTIFICATE AS EVIDENCE—GROUNDS FOR AVOIDING SALE.] Such certificates shall in all cases be *prima facie* evidence that all the requirements of the law with respect to the sale have been duly complied with, and that the grantee named therein is entitled to a deed therefor after the time of redemption has expired. And no sale shall be set aside or held invalid, unless the party objecting to the same shall prove either that the property upon which the tax was levied was not subject to taxation, or that the taxes were paid prior to such sale, or that notice of such sale as required by law was not given; or that the piece or parcel of land was not offered at said sale to the bidder who would pay the amount for which the piece or parcel was to be sold, in which cases, but in no other, the court may set aside the sale or reduce the amount of taxes upon such land, rendering judgment accordingly.

§ 79. LIMITATION OF ACTION TO QUIET TITLE.] Any person having or claiming title to or lien or encumbrance upon any land, whether in his possession or the possession of another, or vacant or unoccupied, may commence and maintain an action, either in law or in equity, at any time before or after the issuing of a tax certificate, and within three years after the execution and delivery of a deed, or in case of deeds heretofore issued, then within three years after the passage and approval of this act, against any party, person, county, state or corporation claiming any title to or inter-

est in such lands or lien upon the same adversely to him by or through such tax sale, tax certificate or tax deed heretofore or hereafter made, to test the validity of the tax sale, tax certificate or tax deed, or to quiet the title to said lands as against such claims of such adverse claimant, or to remove the cloud from the title arising from such tax sale, tax certificate or tax deed, and if no action is commenced within the time aforesaid such tax deed shall vest in the grantee a fee simple title to the lands and premises described in such deed, free from all liens and encumbrances made or accrued at or prior to the date of the execution and delivery of such deed, except taxes, and such grantee may at any time thereafter maintain an action against any and all parties for the possession of such premises, and the rights of action herein given shall be governed by the same rules of procedure as rights of action given by section 5904 of the Revised Codes of North Dakota of 1895; *Provided*, that nothing in this section shall be construed to prevent any person holding a tax deed from beginning an action against parties claiming title to or lien upon such premises at any time after the execution of the deed, to obtain possession of such premises, or to quiet the title to such lands as against such adverse claimants.

§ 80. TAX SALE RECORD.] The county auditor shall make a record of the sale of real estate for delinquent taxes in a book kept for that purpose, which shall show the name of the owner (if known), the description of each piece or parcel of property as contained in the tax list, the amount of tax, the penalty and costs, the amount sold for, date of sale, to whom sold, number of the certificate, to whom assigned, date and amount of redemption (if redeemed), and by whom redeemed. All lists, books and records pertaining to tax matters shall be turned over to the county auditor for the purposes of this act, who shall have authority to make redemptions and assignments of tax sale certificates and tax deeds thereon according to law.

§ 81. WHO MAY NOT PURCHASE—EFFECT OF PURCHASE BY OWNER.] Any person except county auditors, county treasurers, and each of their deputies or clerks, may become the purchaser at such sale. If the owner purchase the sale shall have the effect to pass to him (subject to redemption as herein provided) every right, title and interest of any and every person, company or corporation, free from any claim, lien or incumbrance, as the owner so purchasing may be legally or equitably bound to protect against such sale, or the taxes for which such sale was made; and no such sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than that of the rightful owner; *Provided*, that nothing herein contained shall be so construed as to prevent any officer or his deputy or clerk from becoming the purchaser at such sale of any lands of which he may be the owner, or upon which he may have a lien; *Provided*,

that no county auditor, county treasurer, their deputies or clerks, shall act as agent or attorney for the purchasers at such sale.

§ 82. REDEMPTION.] If at said sale any piece or parcel of land shall be sold to a purchaser the same may be redeemed at any time within three years from the date of sale by any person or corporation having an interest therein who shall pay into the treasury of the county for the credit of the person thereto entitled, the amount paid by the purchaser at the time of sale, together with all amounts of subsequent taxes, penalties and interest paid by him up to the date of redemption, with a penalty of five per cent on the original amount of such taxes and interest at the rate of two (2) per cent per month, together with all subsequent taxes, penalties and interest that may be due the county at the time of such redemption. In case any piece or parcel of land was not sold for want of bidders, then any person or corporation having an interest therein shall have the same right of redemption from the county, and on the same terms as from a purchaser at a tax sale.

§ 83. CERTIFICATE OF AUDITOR—RECEIPT BY 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 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.

§ 84. REDEMPTION BY MINORS, ETC.] Minors, insane persons or persons in captivity, or in any country with which the United States is at war, having an estate in or lien on lands sold for taxes, may redeem the same within three years after such disability cease; but in such case the right to redeem must be established in a suit for that purpose, brought against the party holding the title under sale.

§ 85. UNDIVIDED ESTATES—HOW REDEEMED.] Any person who has, or claims an interest in, or lien upon, any undivided estate in any piece or parcel of land sold, may redeem such undivided estate by paying into the treasury a proportionate part of the amount required to redeem the whole; and in such case the certificate shall express the estate or interest redeemed.

§ 86. WARRANTS TO BE DRAWN FOR MONEY DUE OWNERS.] Upon application of the party entitled thereto, the auditor shall give to such party his warrant upon the treasurer for any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due upon such piece or parcel at the time of sale, or for any money paid in for redemption which may be due to the purchaser at the sale, or his assignee; *Provided*, that the certificate of sale shall be surrendered and cancelled at the time of such payment, or if the redemption is for a part or undivided interest

in such piece or parcel the amount of such redemption and the proportion redeemed shall be indorsed thereon, which shall be a cancellation of such part of the certificate.

§ 87. RIGHTS OF PURCHASER WHEN LAND IS NOT REDEEMED.] The purchaser of any piece or parcel of land, shall, if there be no redemption, be entitled to the possession, rents and profits at the end of three years, from the date of certificate, and if on demand of such purchaser to the party or parties in possession, such party or parties refuse or neglect to render such possession, such party or parties may be proceeded against as persons holding over after the determination of his or their estate, which proceedings may be instituted and prosecuted pursuant to the provisions of law in such case made and provided.

§ 88. VOID SALES, VOID TAXES—REPAYMENT.] When any sale of land for taxes is adjudged to be void, the judgment shall state the reason why it is void, and in all such cases and in cases where, by the mistake or wrongful act of the county treasurer or auditor, land has been sold upon which no taxes were due, and in cases where taxes have been or may be paid on lands not subject to taxation, or on lands where subsequent to payment the entry has been or may be cancelled, the money so paid and all subsequent taxes, penalties and costs which have been or which may be paid, shall be refunded, with interest at seven per cent per annum from the date of payment to the person making such payment, his heirs or assigns; and the same shall be refunded out of the county treasury treasury to which such money was paid, on an order from the county auditor, and a *pro rata* share of the money so refunded shall be charged to the state and to any incorporated city, town, village or school corporation which may have received any part of such void tax. Whenever any sale of land or certificate or tax deed made and delivered under this act is adjudged to be void, unless the judgment declares the tax to be illegal, the tax and all subsequent taxes returned to the purchaser or assignee, shall remain and be a lien upon the land sold, and the county auditor shall advertise and resell the same at the next succeeding annual sale for the full amount of taxes, penalties and costs due thereon.

§ 89. SALE OF PROPERTY BID IN FOR THE COUNTY.] All pieces or parcels of real property bid in for the county under the provisions of this act, and not redeemed or assigned within three years from the date of the certificate of sale, shall become the absolute property of the county and may be disposed of by the county auditor at public or private sale, as the county commissioners may direct, subject to such rules and restrictions as they may prescribe. The county auditor shall execute deeds for all property so sold to the purchasers thereof, in the same manner and with like effect as upon other certificates of purchase of tax sale, and the proceeds of such sales shall be paid into the county treasury, and the amounts due the state, or any city, township, incorporated village, or school district from the taxes for which the same were

sold, or their just proportion thereof, shall be apportioned and placed to the credit of the state, city, township, incorporated village or school corporation entitled thereto, and the remainder shall go into the general fund of the county. Any person having an interest in or lien upon any piece or parcel of forfeited land may redeem the same any time after forfeiture, and before the sale thereof, by paying the amount due thereon.

§ 90. PROPERTY BID IN FOR THE COUNTY—TO WHOM ASSIGNED—FORM OF ASSIGNMENT.] At any time after any piece or parcel of land shall have been bid in for the county, and before such piece or parcel of land shall become forfeited to the county, and while such tract or parcel of land shall remain unredeemed, the county auditor may assign and convey the same and all the right of the county in such piece or parcel of land acquired at such sale, to any person (except the county auditor, county treasurer, their deputies and clerks) who shall pay the amount for which the same shall have been bid in, and the amount of all subsequent delinquent taxes, penalties, interest and costs upon the same; and shall execute to such persons a certificate of conveyance for each piece or parcel. which may be substantially in the following form:

I,, auditor of the county of
 State of North Dakota, do
 hereby certify that at the sale of real estate for the delinquent
 taxes thereon for the county of and
 state aforesaid, which sale was held at the
 in said county of on the day of
 A. D. 18.... for the taxes of the year....., the
 following described piece or parcel of land situate in said county
 of State of North Dakota, to-wit:
 (insert description) was offered for sale to the highest bidder
 above the amount for which the same was subject to be sold; and
 no one bidding upon such offer an amount equal to that for which
 the said piece or parcel was subject to be sold, the same was then
 bid in for the county at such amount, being the sum of.....
 and the same still remaining unredeemed, and on this day.....
 having paid into the treasury of said county the amount for which
 the same was bid in, and all subsequent taxes, penalties, interest
 and costs, amounting in all to.....dollars; therefore, in con-
 sideration thereof, and pursuant to the law, I do hereby assign
 and convey all the right, title and interest of said county to said
 piece or parcel of land, acquired therein at said sale to the said
 his heirs and assigns, subject to redemption
 as provided by law.

And I further certify that unless redemption is made of said
 real estate in the manner provided by law, the said.....
 or assigns will be entitled to a deed therefor on and after the
 expiration of the time for redemption, as provided by law, and
 upon the surrender of this certificate. In witness whereof I have

hereunto set my hand and seal this.....day of.....
18....

.....County Auditor.

§ 91. DEED TO BE GIVEN ON SALE OF FORFEITED REAL PROPERTY.] Upon the sale of any tract or lot of forfeited real property, the county auditor shall execute to the purchaser thereof a deed in fee simple of the property so purchased, which shall pass to such purchaser absolute title to the lands therein described. If the former owner of the forfeited property becomes the purchaser, such deeds shall pass to him any and all rights of any action which may have risen, or may exist, for any trespass committed upon such property prior to the execution of the deed. Such deed may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such other deeds, and shall be evidenced in like manner. The proceeds of lands or lots sold at such sale for a sum equal to or exceeding the amount of taxes thereon shall be distributed the same as other collections of taxes, and all excess over the amount of taxes shall be credited to the county general fund.

§ 92. COUNTY AUDITOR TO EXECUTE DEEDS TO PERSONS ENTITLED THERETO UNDER PREVIOUS ACT.] It shall be the duty of the county auditor of each county in this state to execute, acknowledge and deliver to any person who shall or may at the date of passage and approval of this act be, or who shall or may hereafter become, entitled to receive from the state or from the county the title to any piece, parcel or lot of land within the county, under or by virtue of or in pursuance of any general revenue law heretofore passed or any act heretofore in force, providing for or relating in whole or in part to the levying or collection of taxes or the sale of real estate for nonpayment of taxes, a deed in fee simple of such piece, parcel or lot of land, and such deed shall pass to such person absolute title to the land therein described, and may be recorded as other deeds of real estate are recorded, and the record thereof shall have the same force and effect in all respects as the record of such other deeds and may be evidenced in like manner.

§ 93. TAXES PAID BY OCCUPANT OR TENANT.] When any tax on any real estate is paid by or collected of any occupant or tenant, or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor or party in interest ought to have paid, with interest thereon at the rate of 12 per cent per annum, or may retain the same for any rent due or accruing from him to such owner or lessor for real estate on which such tax is so paid, and the same shall, until paid, constitute a lien upon said real estate.

§ 94. TAXES PAID BY MORTGAGEES OR OTHERS HAVING LIENS.] Any person who has a lien by mortgage or otherwise upon any real property that has been sold for taxes or on which the taxes

have not been paid, may redeem from such sale, or may pay such taxes and the interest, penalty and costs thereon, and the receipt of the county treasurer or the certificate of redemption, as the case may be, shall constitute an additional lien on such land to the amount therein stated, and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument, shall be collected with as part of, and in the same manner as the amount secured by the original lien.

§ 95. DEED NOT TO BE RECORDED WITHOUT AUDITOR'S CERTIFICATE OF TAXES PAID, ETC.] When any deed is presented to the county auditor for transfer, he shall ascertain from the book and records in his office, if there be delinquent taxes due upon the lands described therein, or if it has been sold for taxes, and if there are delinquent taxes due, he shall certify to the same, and when the receipt of the county treasurer shall be produced for the said delinquent taxes and for the taxes that may be in the hands of the said county treasurer for collection, the county auditor shall enter upon every deed of real property so transferred over his official signature "taxes paid and transfer entered," or, if the land described has been sold for taxes, "paid by sale of land described within;" and unless such entry is made upon any deed, 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 \$100 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 sheriffs' or referees' certificates of sale on execution, decrees or foreclosures of mortgages and United States patents or certified copies thereof 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 25 cents for each certificate, from the person or persons presenting the same for certificate, and shall cover the same into the treasury for the credit of the county general fund.

§ 96. DIVISION OF VALUATION WHERE PART OF A TRACT IS TRANSFERRED.] When the transfer of any land or town lot or any part thereof becomes necessary by reason of a sale or conveyance is of less value than the whole tract or lot, or part thereof as charged in the tax list, said county auditor shall transfer the same whenever the seller and purchaser agree thereto in writing, signed by them, or personally appear before the auditor and agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser do not agree as to the amount of valuation to be transferred the auditor shall make such divisions of the valuation as may appear to him just. If the county auditor is satisfied that the proportion of valuation agreed by the parties in interest to be

transferred is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer, and when any such transfer has been procured by fraudulent agreement the same shall be cancelled by the auditor; and the land or lot so transferred be charged with taxes in the same manner as though said transfer had not been made.

§ 97. IRREGULARITIES OF LAND TO BE PLATTED INTO LOTS IF REQUIRED.] In all cases when any tract or lot of said land is divided into irregular shapes that cannot be described except by meets and bounds, it shall be the duty of the owner of such tracts upon the request of the county auditor to have such land platted into lots; if such plat cannot be made without actual survey of the land then they shall have the same surveyed and the plat thereof recorded. If the owners of any such tract shall refuse or neglect to cause such plat and survey when necessary to be made and recorded within thirty days after such request, the county surveyor, upon the request of the county auditor shall make out such plat from the record of the register of deeds, if practicable; but if it cannot be made from such records, then he shall make the necessary survey and plat thereof, and the said auditor shall have the same recorded; such plats being duly certified and recorded the description of the property in accordance with the number and description set forth in such plat shall be deemed a good and valid description of the lots or parcels of land so described. When the owners of such land fail to comply with the provisions of this section the costs of surveying, platting and recording shall be paid by the county, upon allowance by the county commissioners and the amount thereof shall be added to the tax upon such tracts or lots the next ensuing year, which tax, when collected, shall be credited to the county fund.

§ 98. ABBREVIATIONS IN DESCRIBING LANDS, ETC.] It shall be sufficient to describe land in all proceedings relative to assessing, advertising or selling the same for taxes by initial letters, abbreviations and figures to designate the township, range, sections or parts of sections, and also the number of lots and blocks. When ever the abbreviation "do" or characters ".,," or other similar abbreviations or characters shall be used in any such proceedings, they shall respectively be construed and hold as meaning and being the same name, word, initial, letter or letters, abbreviations, figure or figures as the last preceding such "do" or ".,," or other similar characters.

§ 99. AUDITOR TO CORRECT FALSE LISTS AND RETURNS.] The county auditor, if he has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the full amount of all personal property, required to be listed in his

township or district, or has omitted or made an erroneous return of any property which is by law subject to taxation, shall proceed at any time before the final settlement with the county treasurer, to correct the return of the assessor and to charge the owners of such property, on the tax lists, with the proper amounts of taxes; to enable him to do which, he is hereby authorized and empowered to issue compulsory process and require the attendance of any person which he may suppose to have a knowledge of the articles or article of the property and examine such person on oath in relation to such statement or return; and the auditor in all such cases shall notify every such person before making the entry on the tax list that he may have an opportunity of showing that his statement on the return of the assessor is correct; and the county auditor shall, in all cases, file in his office a statement of the facts of evidence upon which he made such correction.

§ 100. TAX NOT COLLECTED TO BE ADDED TO THE NEXT YEAR'S TAX.] If any tax on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceedings or other causes, the amount of such tax, which such property should have paid, shall be entered on the tax list for the corporate authorities of any county, township, city, against such property for the next succeeding year.

§ 101. DEBTS OF MUNICIPALITIES VOID IF ENTAILING TAXATION BEYOND THE RATE FIXED BY LAW.] It shall be unlawful for any town or village officer or for the officers of any school district, unless specially and expressly authorized by law, to contract any debt or incur any pecuniary liability, for the payment of either the principal or interest, for which, during the current year, or any subsequent year, it shall be necessary to levy on the taxable property of such county, township, city, town or village or school district, a higher rate of tax than the maximum rate prescribed by law; and every contract made in contravention of the provisions of this section shall be utterly null and void in regard to any obligation thereby imposed on the corporation on behalf of which such contract purports to be made; but every commissioner, officer, agent, supervisor or member of any municipal corporation that makes or participates in making or authorizes the making of any such contract, shall be held individually liable for its performance; and every commissioner, supervisor, director or member of any city, town or village council, or other officer or agent of any such municipal corporation present when any such unlawful contract was made or authorized to be made, shall be deemed to have made or to have participated in making, or to have authorized the making of the same, as the case may be, unless, if present he dissented therefrom and entered or caused to be entered such dissent on the records of such municipal corporation, or of its council, supervisors or other office.

§ 102. EXEMPT PROPERTY TO BE VALUED AND ASSESSED.] At the time of taking the assessment of real property the assessor

shall enter on a separate list each description of property in the town or district exempt under the provisions of section 5 of this act, and value and assess the same in the manner and subject to the same rules as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used.

§ 103. **NEGLECT OF DUTY BY OFFICERS.]** Every county, district or township officer who in any case refuses or knowingly neglects to perform any duty enjoined upon him by this act, or who consents to or connives at any evasion of its provisions whereby any proceeding required by this act is prevented or hindered or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax list at less than its true value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction.

§ 104. **SUITS AGAINST OFFICERS DEFENDED AT EXPENSE OF COUNTY.]** Whenever civil action is brought against any person holding the office of county treasurer, county auditor or any town or district officer for performing or attempting to perform any duty authorized or decreed by any statute of this state for collection of the public revenue, such treasurer, auditor or other officer, may, in the discretion of the court before whom such action is brought, by an order made by said court and entered in the minutes thereof, be allowed and paid, out of the county treasury, reasonable fees of counsel and other expenses for defending such action.

§ 105. **WHEN AUDITOR TO FORWARD LIST OF NEW TAXABLE LANDS.]** A list of all lands becoming taxable for the first time in any county of the state shall be procured by the State Auditor from the proper land officers and forwarded by him to the county auditor of the proper county on or before the fifteenth day of March of each year.

§ 106. **NOTICE WHEN TIME FOR REDEMPTION EXPIRES—DUTIES OF CERTIFICATE HOLDERS AND AUDITORS.]** Every person holding a tax certificate shall, at least ninety days before expiration of the time for the redemption of the lands therein described, present such certificate to the county auditor, and thereupon the auditor shall prepare, under his hand and official seal, a notice to the person in whose name such lands are assessed, specifying the description of such lands, the amount for which the same were sold, the amount required to redeem such lands from sale, exclusive of the cost to accrue upon such notice, and the time when the redemption period will expire, which notice the auditor shall cause to be served personally upon the owner, if known to be a resident of the state, but which may, if the owner be a non-resident, be given by registered letter, addressed to such owner at his last known postoffice address, and by publication once in

each week, for three consecutive weeks, in some newspaper printed and published in the county where such lands are situated, if there be one; if none, then in some newspaper printed and published at the capital of the state, and in case the property covered by such certificate is occupied, then service of such notice shall, in addition to the foregoing provision, be made upon the person in possession thereof. Proof of the notice herein provided for must be filed in the office of the county auditor prior to the maturing of such certificate, and no deed shall issue until such proof has been duly filed. The fees for serving and the printed fees for publishing such notice shall be added to the amount required to redeem such land, and shall be paid by the party offering to return such land before any certificate of redemption shall be issued. In case of failure on the part of the holder of any tax certificate to present the same to the auditor at the time hereinbefore provided, the same may be so presented at any time thereafter; and thereupon such notice shall be issued and served as hereinbefore provided, and the time for redemption of such lands shall expire ninety days after such notice; *Provided*, that the county shall not be liable for any expense incurred under the provisions of this section; and, *Provided, further*, that all interest shall cease at the expiration of three years from the date of the certificate.

§ 107. REDEMPTION WHEN OWNER DIES AFTER SALE.] That whenever the lands of any person heretofore have been or hereafter shall be sold for taxes and the owner of such lands, after such sale and before the expiration of the period of redemption, heretofore has deceased or hereafter shall decease, the executor or administrator of such owner or any person interested in his estate as heir or devisee, or creditor, may redeem such lands from any such sale at any time within four years from the date thereof. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate of seven per cent per annum, shall constitute a valid claim against the estate of the deceased. If such redemption be made by an executor or administrator he shall at the time of the making thereof produce his letters testamentary, or of administration to the county auditor; if made by another person he shall make and file with such auditor an affidavit stating under what right or claim such redemption is made.

§ 108. SAME—CERTIFICATE TO BE GIVEN BY AUDITOR.] Upon any such redemption being made, the county auditor shall make and deliver to the person making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the land redeemed, the date of the sale of such lands and the year in which the taxes were levied for which such sale was made, which certificate shall have the effect to annul any such sale, and such certificate may be

recorded as other deeds of real estate, and with the like effect as evidence or otherwise.

§ 109. ASSESSMENT AND TAXATION IN UNORGANIZED COUNTIES.] Any property not exempt from taxation, which is situated or kept in any unorganized county in this state, shall be listed and assessed by an assessor, to be appointed by the board of county commissioners of the organized county to which such unorganized county is attached for judicial purposes; and the taxes due and payable on property in such unorganized county shall be paid to and collected by the treasurer of such organized county, but such property shall be assessed and taxed for state purposes only. The board of county commissioners of the county to which such unorganized county is attached for judicial purposes shall, at the time and place it equalizes and corrects the assessment roll of its county, equalize and correct the assessment roll of such unorganized county, and at the same time and place it makes its tax levy for county purposes, levy a tax upon the assessed property of such unorganized county for state purposes only, and in the same manner and form that it makes levy for state purposes in its own county; and when the tax list is completed the board of county commissioners shall attach to such tax list its warrant under its 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 it shall require an additional bond from such county treasurer in such amount as it may deem necessary for the faithful discharge of his duties in collecting such tax; and it shall audit and allow the necessary expenses of the assessor, auditor and treasurer for the assessment and collection of such taxes, which shall be paid upon its warrant out of the taxes so assessed and collected.

The county 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 December 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 such auditor as the property of such unorganized county.

It shall be the duty of the county treasurer, upon receipt of the tax list aforesaid, to collect such tax in the same manner and form in which other taxes are collected, and he shall pay the warrants drawn by the county commissioners upon such tax for necessary expenses of assessing and collecting the same, and remit the remainder of such tax to the state treasurer.

§ 110. Sections 1176, 1177, 1178, 1179, 1180, 1181, 1182, 1183, 1184, 1185, 1186, 1187, 1188, 1189, 1190, 1191, 1192, 1193, 1194,

1195, 1196, 1197, 1198, 1200, 1201, 1202, 1203, 1204, 1205, 1206, 1207, 1208, 1209, 1210, 1211, 1212, 1213, 1214, 1215, 1216, 1217, 1218, 1219, 1220, 1221, 1222, 1223, 1224, 1225, 1226, 1227, 1228, 1229, 1231, 1234, 1237, 1238, 1239, 1240, 1242, 1243, 1244, 1245, 1246, 1247, 1250, 1251, 1252, 1253, 1255, 1256, 1257, 1258, 1259, 1260, 1261, 1262, 1263, 1264, 1265, 1266, 1267, 1268, 1269, 1270, 1271, 1272, 1273, 1274, 1275, 1276, 1277, 1278, 1279, 1280, 1281, 1282, 1283, 1284, 1285, 1286, 1287, 1288, 1289, 1290, 1294, 1296, 1309, 1321, 1325, 1326, 1327, 1328, 1329, 1330, 1336, 1337, 1338, 1339, 1346 of the Revised Codes of North Dakota of 1895, and all other sections and parts of sections of said codes and of all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

§ 111. EMERGENCY.] *Whereas* an emergency exists in that many of the official duties prescribed in and by this act are to be performed prior to the first day of July, 1897, *therefore* an emergency exists, and this act shall take effect and be in force from and after its passage and approval.

Approved March 8, 1897.

CHAPTER 127.

[H. B. 137.]

DUTY OF STATE AUDITOR.

AN ACT to Amend Section 103 of the Revised Codes of North Dakota, Relating to the Duty of the State Auditor to Transmit Lists of Taxable Lands to County Auditors.

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

§ 1. AMENDMENT.] Section 103 of the Revised codes of North Dakota is hereby amended to read as follows:

§ 103. MUST TRANSMIT LISTS OF TAXABLE LANDS.] He shall transmit to the county auditor of each county on or before the fifteenth day of March of each year a list of lands within such county that shall have become subject to taxation during the preceding year, agreeably to the information by him procured from the land offices in the state.

§ 2. EMERGENCY.] *Whereas*, An emergency exists in that the time for the performance of the duty enjoined by this act upon the State Auditor, will arrive before the first day of July of the current year, *therefore*, this act shall take effect and be in force from and after its passage and approval.

Approved March 13th, 1897.