

## ASSESSMENTS.

### CHAPTER 4.

[H. B. 51.]

#### RELATING TO ASSESSMENTS.

AN ACT Entitled "An Act to Amend Section 75 of Chapter 126, of the Session Laws of 1897, Entitled 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. AMENDMENT.] That section 75 of chapter 126 of the Session Laws of 1897 be amended so as to read as follows:

§ 75. PENALTY AND INTEREST. DISPOSITION OF.] All penalty and interest collected on taxes shall belong to the county and become a part of the general fund, or such other fund as the county commissioners may direct; except the penalty and interest collected on special assessments due to cities, and all such penalties and interest shall be paid to the city thereunto entitled.

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 All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

§ 3. EMERGENCY.] Whereas, an emergency exists inasmuch as there are counties in the state that should derive immediate benefit under this act, therefore, this act shall take effect from and after its passage and approval.

Approved February 24, 1899.

## CHAPTER 5.

[S. B. 120.]

## ELEVATORS AND WAREHOUSES.

AN ACT Providing for the Assessment and Taxation of Grain in Elevators, Warehouses and Grainhouses, and Providing for Penalties for the Violation of the Provisions of the Act.

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

§ 1. WHEN ASSESSED.] All grain in any elevator, warehouse or grainhouse in this state on the first day of April in each year shall be assessed and taxed in the name of the person, firm, company or corporation owning or operating such elevator, warehouse or grainhouse on said date.

§ 2. AGENTS SHALL FURNISH STATEMENT.] All agents or other persons in charge of any such elevator, warehouse or grainhouse shall furnish the assessor under oath a statement of all grain in any such elevator, warehouse or grainhouse on the first day of April in each year, such statement to include the number of bushels of each and all kinds of grain on said date in any elevator, warehouse or grainhouse of which he is agent, or has under his care or control, and shall further show in said statement the owner, or owners, of such elevator, warehouse or grainhouse, or if said elevator, warehouse or grainhouse is not operated by the owner then the person, firm, company or corporation operating the same.

§ 3. OWNERSHIP OF GRAIN.] That if the grain so assessed is not owned by the person, firm, company or corporation against whom it is assessed and taxed under the provisions of this act then such person, firm, company or corporation shall have a lien upon such grain for the amount of the tax charged under such assessment and taxation, and can hold such an amount of the grain assessed and taxed under the provisions of this act as may be necessary to pay the tax charged against such person, firm, company or corporation on the grain so assessed and taxed.

§ 4. PENALTY.] Any agent of any person, firm, company or corporation engaged in the handling, buying, selling, transferring or storing of grain in this state or any person having any elevator, warehouse or grainhouse under his charge or control who shall refuse to make the statement as provided in section 2 of this act shall be deemed guilty of a misdemeanor, and any agent of any person, firm, company or corporation engaged in the handling, buying, selling, transferring or storing of grain in this state, or any person having any elevator, warehouse or grainhouse under his charge or control who in making the statement provided in section 2 of this act makes any false statements shall be deemed guilty of perjury,

and it is hereby made the duty of the assessor to report any violation of this act to the state's attorney of the proper county for his action.

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

§ 6. EMERGENCY.] Whereas, an emergency exists in that the assessments provided by this act are to be made prior to the first day of July, 1899; therefore, an emergency exists and this act shall take effect and be in force from and after its passage and approval.

Approved March 8, 1899.

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## ASYLUM FOR POOR.

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### CHAPTER 6.

[H. B. 20.]

#### PROVIDING FOR AN ELECTION.

AN ACT to Amend Section 1495 of the Revised Codes of the State of North Dakota, Relating to the Time of Holding an Election for the Purchase of an Asylum for the Poor, and Providing for the Appointment of a Superintendent for Such Asylum.

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

§ 1. That section 1495 of the Revised Codes of North Dakota be and the same is hereby amended to read as follows:

§ 1495. AMENDMENT.] It shall be lawful for the board of county commissioners in the several counties in the state after having submitted the question to the legal voters of the county at any special, county or general election whenever the commissioners may deem it advisable, and if at such election a majority of the legal voters shall vote in favor of the proposition to purchase a tract of land in the name of the county and build, establish and organize thereon an asylum for the poor and to employ some humane and responsible person, a resident of the county, to take charge of the same upon such terms, and under such restrictions as the board shall consider most advantageous for the interest of the county, who shall be called superintendent of the county asylum; and it shall be lawful for the county commissioners of two or more counties, after having been so authorized, by a majority of the legal voters of their respective counties, in the manner prescribed in this section, jointly to purchase lands and erect asylums and to continue such joint ownership during their pleasure; and to do such