

REVENUE AND TAXATION.

CHAPTER 134.

[S. B. 41.]

PERSONAL PROPERTY TAX.

AN ACT Amending Sections 60 and 71 of Chapter 126 of the Session Laws of 1897, Relating to Revenue and Taxation.

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

§ 1. AMENDMENT.] That sections 60 and 71 of chapter 126 of the Laws of 1897 be and the same are hereby amended to read as follows:

§ 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 February 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 September in each year deliver such list of unpaid delinquent personal property taxes to the sheriff of his county, who shall notify by mail such delinquents that taxes have been placed in his hand for collection and unless the same are paid within fifteen days he 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 or before the 15th day of December 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 mailed to each person, firm or corporation interested, in the month of December; 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.

§ 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 February 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.

Approved March 2, 1899.

CHAPTER 135.

[S. B. 5.]

AUDITOR'S CERTIFICATE REQUIRED.

AN ACT to Amend Section 95 of Chapter 126 of the Laws of 1897, Being an Act Entitled "Revenue and Taxation.

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

§ 1. AMENDMENT.] That section 95 of chapter 126 of the Laws of 1897 be amended so as to read as follows:

§ 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 books and records in his office if there be delinquent taxes due on 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 any other delinquent taxes that may be in the hands of the county treasurer for collection, the county auditor shall enter on 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 the 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 sheriff's or referee's certificates of sale on execution, decrees or foreclosures of mortgages and United States patents and certified copies thereof and deeds which it may be desirable to have recorded solely for the purpose of correcting errors in and perfecting titles and deeds which make no change in the record title and final decree of distribution entered in county courts may be recorded by the register of deeds without any such certificates from the county auditor. The county 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 certification, and shall cover the same into the county treasury for the credit of the county general fund; provided, in counties in which the auditor is not paid the maximum salary allowed by law, said auditor may retain such fee as compensation for making such certificate.

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

§ 3. EMERGENCY.] Whereas, an emergency exists in that there are numerous decrees by county courts and deeds correcting titles that should be recorded at once; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved February 10, 1899.

CHAPTER 136.

[S. B. 39.]

REDEMPTION.

AN ACT to Amend Section 82 of Chapter 126 of the Laws of 1897, Relating to Revenue and Taxation.

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

§ 1. AMENDMENT.] That section 82 of chapter 126 of the Laws of 1897 of the State of North Dakota is hereby amended to read as follows:

§ 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, with a penalty of five per cent, together with all amounts of subsequent taxes, penalties and interest paid by him up to the date of redemption, and interest at the rate of two per cent per month. 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.

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

Approved February 24, 1899.

CHAPTER 137.

[H. B. 205.]

CORRECTED ASSESSMENT LISTS.

AN ACT Amending Section 46 of Chapter 126 of the Laws of 1897, Relating to Revenue and Taxation.

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

§ 1. AMENDMENT.] That section 46 of chapter 126 of the Laws of 1897 be amended to read as follows:

§ 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.

Approved March 9, 1899.

CHAPTER 138.

[H. B. 133.]

ASSESSORS' DISTRICTS.

AN ACT to Amend Section 32 of Chapter 126, Session Laws of 1897, Relating to Revenue and Taxation.

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

§ 1. AMENDMENT.] That section 32 of chapter 126 of the Session Laws of 1897 is hereby amended to read as follows:

§ 32. All counties or parts of counties in this state not organized into civil townships shall be divided into assessors districts which shall be the same as the commissioners 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 a case of 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 three dollars per day and no more for the time actually employed in making and completing said assessment, but shall not receive more than sixty dollars for assess-

ing any one civil township, nor more than one hundred eighty dollars be paid for assessing any one assessor district other than civil township; provided, further, that the person shall not 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.

§ 2. EMERGENCY.] Whereas, the assessment under the present law will be made prior to July 1st, an emergency exists; therefore, this act shall take effect from and after its passage and approval.

Approved March 8, 1899.

CHAPTER 139.

[H. B. 135.]

BIDDING IN OF LAND:

AN ACT Providing for the Manner of the Disposition of Lands Acquired by the State or the Several Counties of the State Under the Provisions of Chapter 67, Laws of 1897, or Other Revenue Laws.

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

§ 1. All lands which may have been or may be bid in for the state or any county in the state by virtue of the provisions of chapter 67, Laws of 1897, or other revenue laws, 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.

Approved March 2, 1899.

ROADS.

CHAPTER 140.

[S. B. 138.]

AN ACT to Authorize the Purchase of Tools and Machinery for Making Roads, in Certain Cases, and to Prescribe the Manner of Payment Therefor, and the Use and Care of Same.

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

§ 1. BOARD AUTHORIZED TO PURCHASE TOOLS.] The township board of any township is authorized to purchase for the use of the township, upon credit or otherwise, any tools, road machines or road graders, or either of them, or one or more of either of them for the use of the township, or the use of the overseer of the districts therein,