

the location or construction of any such drain, commenced after the list of assessments for said drain has been filed in the office of the county auditor as provided by section 1457, if said action is dismissed, or if the relief demanded therein is denied, there shall be allowed to the defendants therein a reasonable amount to be determined by the court, as attorneys' fees in said action, to be taxed against the plaintiff, in addition to the costs and disbursements now allowed by law.

§ 2. EMERGENCY.] Whereas, an emergency exists, in that actions to enjoin the levy and collection of drainage assessments are now pending, and that there are no funds out of which costs and attorneys' fees incurred in the defense of such actions can be paid, therefore an emergency exists, and this act shall take effect and be in force from and after its passage and approval.

Approved March 8, 1901.

ASSESSMENT.

CHAPTER 26.

[Sub. for S. B. 154.]

ASSESSMENT OF EXPRESS AND OTHER COMPANIES.

AN ACT Providing for the Assessment of Express Companies, Telegraph, Telephone, Freight Line and Equipment Companies.

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

§ 1. EXPRESS, TELEGRAPH, TELEPHONE, FREIGHT LINE AND EQUIPMENT COMPANIES. ASSESSMENT OF.] The state board of equalization shall at its annual meeting in August in each year assess at its actual value the franchise and all property within the state of all express companies, freight line companies, car equipment companies, sleeping car companies, dining car companies, telegraph or telephone companies. To enable said board to make a correct valuation of such franchises and property, it shall have access to all reports of such corporations which may be on file in any public office of the state, and they shall have power to compel and require every such company, on reasonable notice, to report to them a full statement of the property and mileage operated by it within this state, and shall have power to summon and compel the attendance of witnesses, and may examine such witnesses under oath in any matter relating to the value of such property. In estimating the value of such franchises and property the board shall be governed by the same rules as are provided for the government of county and

township assessors in valuing other property in this state. It shall cause a record to be made of the estimated value placed upon each of the items which go to make up the aggregate valuation of such assessments.

§ 2. VALUATION. HOW APPORTIONED.] The board of equalization shall divide the valuation so found and determined of each continuous line by the number of miles of such line contained in the state, and the result shall be the valuation per mile for which said line shall be assessed. Such valuation per mile shall be apportioned to each county according to the number of miles of such line contained in such county.

§ 3. MILES OF LINE AND VALUATION. STATE AUDITOR SHALL CERTIFY.] The state auditor shall at the time of certifying the equalized value of each organized county to the county auditor, also certifying [certify to] the number of miles of line operated by each of the companies before mentioned contained in said county and the valuation per mile as determined by the state board of equalization, and the county auditor of such county shall apportion such valuation to the cities, towns, villages, townships and districts through which such lines run according to the number of miles contained in each, as a part of the valuation of such city, town, village, township and district for the purpose of taxation, and the same shall be taxed as personal property is taxed in each county.

§ 4. VALUATION IN UNORGANIZED COUNTIES. TAXED FOR STATE PURPOSES ONLY.] The valuation so apportioned to unorganized counties shall be taxed for state purposes only; and such tax shall be levied annually by the state auditor at the same rate as other property is taxed for state purposes and the state auditor shall notify each company so taxed of the amount of such tax on or before the first day of December in each year, and such tax must be paid to the state treasurer at the same time, and subject to the same penalty, as is prescribed by law for the collection of personal property taxes in organized counties, and the state treasurer, shall have the same powers and it shall be his duty to collect such tax in the same manner as county treasurers are authorized by law to collect personal property taxes.

Approved March 9, 1901.