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# REVENUE AND TAXATION.

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## CHAPTER 149.

[H. B. 1.]

### COUNTY TREASURER AND CITY TAXES.

AN ACT to Amend Section 2496, of the Revised Codes of 1899, Relating to the Duty of County Treasurer in the Collection of City Taxes.

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

§ 1. AMENDMENT.] That section 2496, of the Revised Codes of 1899, be amended to read as follows:

§ 2496. DUTY OF COUNTY TREASURER.] The county treasurer of such county shall thereupon collect such taxes, together with the interest and penalty thereon, if any, in the same manner as the general taxes for that year, and shall pay over to the city treasurer of such city all sums so collected, as fast as collected, and shall take the city treasurer's vouchers therefore.

Approved March 7, 1901.

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## CHAPTER 150.

[H. B. 213.]

### PRECEDENCE OF STATE AND COUNTIES OVER LIENS IN COLLECTION OF PERSONAL TAXES.

AN ACT Giving the State and Counties Precedence Over Liens in the Enforcement of the Collection of Personal Property Taxes.

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

§ 1. PRECEDENCE OF COUNTY AND STATE ENFORCING PERSONAL TAX LIENS.] The right of the state and each and every county thereof to enforce the collection of personal property taxes shall take and have precedence of any and all liens on or against personal property of a tax debtor. Provided, that any person holding a lien on personal property of any tax debtor may demand and require the property of the tax debtor not covered by a lien to be first exhausted in the payment of such taxes.

§ 2. EMERGENCY.] Whereas, the existing law of the state does not give the state and counties thereof priority over liens on personal property, an emergency exists and this act shall take effect and be in force upon its passage and approval.

Approved March 8, 1901.

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## CHAPTER 151.

[H. B. 124.]

### TAXATION.

AN ACT to Amend Section 51, of Chapter 126, of the Session Laws of 1897, Being Section 1229 of the Political Code, Relating to the Rate of State and County Tax, Prescribing the Manner in Which Township Taxes May be Levied, Fixing the Rates of Township Road and Bridge Tax and Directing the Expenditure of Road and Poll Taxes in Certain Cases.

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

§ 1. AMENDMENT.] That section 51, of chapter 126, of the session laws of 1897, be amended so as to read as follows: Same being section 1229 of the Political Code.

§ 1229. RATE OF STATE AND COUNTY TAX. 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 twenty-one and fifty years; a bridge tax not to exceed two mills on the dollar, and a road tax not to exceed five 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 per cent on the principal sum of such debts.

§ 2. ELECTORS MAY VOTE SUMS OF MONEY. ROAD TAX.] The electors of each township have power at the annual township meeting, to

vote to raise such sums of money for the repair and construction of roads and bridges, for the support of the poor and for all township charges and necessary expenses as they deem expedient; provided, that they may, at their annual meeting, direct such an amount of the poll or road tax of the township to be expended on the highways in an adjoining township, as they deem conducive to the interests of the township, which labor and tax shall be expended under the direction of the supervisors of the township furnishing the same; provided, further, that where more than one entire congressional township is included within an organized township, the poll and road tax raised within the limits of each of such congressional townships shall be expended within such congressional townships. Unless raised to be expended outside of such organized townships in an adjoining township; provided, that the amount of tax for road purposes shall not exceed five mills, and for bridge purposes shall not exceed two mills, and that the levy of all township taxes shall be made in the manner prescribed in section 1228 of the Revised Codes, and that the township clerk shall notify the county auditor of all such levies as provided in section 2641 of said Code; provided, further, that none of the provisions of this section shall be construed as conflicting with the provisions of article 7, of chapter 17, of the Political Code. Provided, also, that the board of county commissioners shall have the same jurisdiction in relation to roads and bridges and the same power to levy road taxes in the unorganized parts of counties as the township supervisors now have in organized townships.

§ 3. Provided, that subdivision 8 of section 2542 and sections 2640 and 2670 of the Revised Codes, be, and the same are hereby repealed, and that all acts and parts of acts conflicting with the provisions of this act be, and the same are, hereby repealed.

§ 4. EMERGENCY.] Whereas, an emergency exists, in that there is no adequate provision for the levy of sufficient county road tax and that there is an apparent conflict in the laws relating to the levy of township taxes, therefore this act shall take effect immediately after its passage and approval.

Approved March 13, 1901.

## CHAPTER 152.

[S. B. 153.]

## PROPERTY EXEMPT FROM TAXATION.

AN ACT to Amend and Re-enact Section 1180 of the Revised Codes, Relating to Property Exempt from Taxation.

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

§ 1. AMENDMENT.] That section 1180 of the Revised Codes be amended so as to read as follows:

§ 1180. 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.

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 moneys 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 dollars.

9. The personal and real property owned by charitable associations known as posts, lodges, chapters, councils, commanderies, consistories and like organizations and associations not organized for profit, grand or subordinate, and used by them for places of meeting and to conduct their business and ceremonies; provided, however, that such property is used exclusively for such charitable purposes.

§ 2. EMERGENCY.] An emergency exists in that there is no exemption from taxation of the class of property mentioned in subdivision 9, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 7, 1901.

## CHAPTER 153.

[S. B. 169.]

## PROVIDING FOR THE LEVYING OF A SINKING FUND TAX.

AN ACT Authorizing and Requiring the State Board of Equalization at its Annual Meeting in the Year 1901 to Levy a Sinking Fund Tax to Pay the Amount Due on Bonds Issued by the Territory of Dakota on the First Day of May, 1887, and Due and Payable the First Day of May, 1902, for the Construction of Buildings for the Hospital for the Insane at Jamestown, and Making an Appropriation of the Proceeds of Such Sinking Fund Tax.

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

§ 1. SINKING FUND TAX. PAY BONDS. TERRITORY OF DAKOTA.] At its annual meeting in the year 1901 the state board of equalization is hereby authorized and required to levy a sufficient tax, the proceeds of which will enable the state treasurer to pay, redeem and cancel bonds issued by the Territory of Dakota, on the first day of May, 1887, and due and payable the first day of May, 1902, for the construction of buildings for the hospital for the insane at Jamestown, which said tax, when collected, shall be kept by said state treasurer in a separate fund to be known as the "Asylum Bonds Sinking Fund," and used by said treasurer for no other purpose than the payment of said obligations.

§ 2. PAY OUT OF ASYLUM FUND.] For the purposes of carrying out the provisions of this act there is hereby appropriated from the moneys in said "Asylum Bonds Sinking Fund" a sufficient sum to pay said obligations heretofore mentioned.

Approved March 5, 1901.

## CHAPTER 154.

[H. B. 140.]

## PUBLIC SALE OF PROPERTY FOR TAXES.

AN ACT to Amend Section 76 of Chapter 126 of the Laws of 1897, Being Section 1261 of the Revised Codes of the State of North Dakota, 1899, in Regard to Revenue and Taxation, and Providing that in Bidding at Public Vendue the Purchaser Who Will Pay the Total Amount of Taxes, Penalties and Costs Charged Against Land Sold Therefor at the Lowest Rate of Interest Shall be the Best Bidder Therefor.

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

§ 1. AMENDMENT.] That section 76 of chapter 126 of the laws of 1897, being section 1261 of the Revised Codes of the state of North Dakota, 1899, be, and the same is hereby amended so as to read as follows:

§ 1261. 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 in 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, and who will agree to accept the lowest rate of interest from the date of sale on the amount of such taxes, penalties and costs so paid by him, which said rate shall in no case exceed twenty-four per cent per annum.

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 of 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.

Approved March 15, 1901.

## CHAPTER 155.

[S. B. 215.]

## PAYMENT OF TAX BY NON-RESIDENT OWNERS OF STOCK.

AN ACT Requiring the Payment of Taxes by Non-Resident Owners of Live Stock from Other States, Herding and Feeding on the Ranges of the State of North Dakota, and Providing for Collection of Such Taxes.

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

§ 1. NON-RESIDENT OWNERS OF LIVE STOCK PAY 50 CENTS PER HEAD. That any owner of live stock non-resident of this state, who shall enter any county in the state of North Dakota with horses, mules, cattle or sheep for the purpose of herding or feeding them upon the range of said state, or who shall permit or suffer any stock owned by him to enter any county of the state of North Dakota and feed upon the range thereof, shall pay into the county treasury of the county thus entered the sum of fifty cents per month for each head of stock so entering and feeding on such range, for each and every month said stock so feed, which tax shall be in addition to other taxes now or hereafter imposed by law.

§ 2. PAY IN ADVANCE.] Said amount of fifty cents per head per month as hereinbefore provided shall be paid monthly in advance.

§ 3. COLLECT SAME BY SEIZURE.] Should the owner of such stock fail to comply with the provisions of sections 1 and 2 of this act within ten days after the time, as hereinbefore provided, said tax shall become due, the county treasurer of the county so entered by such stock shall immediately proceed to collect said tax by seizure and sale in the same manner as delinquent personal property taxes are collected by law.

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

Approved March 13, 1901.

## CHAPTER 156.

[S. B. 148.]

## MAINTENANCE OF STATE SCHOOLS.

AN ACT to Provide for the Maintenance of the State University and School of Mines at Grand Forks, the Agricultural College at Fargo, the State Normal School at Valley City, the State Normal School at Mayville, the Deaf and Dumb Asylum of Devils Lake, and the School of Forestry at Bottineau, as a Part of the System of Public Schools.

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

§ 1. STATE SCHOOLS. TO PROVIDE FOR MAINTENANCE OF.] For the purpose of providing for the maintenance of the state university and school of mines at Grand Forks, the agricultural college at Fargo, the state normal school at Valley City, the state normal school at Mayville and the deaf and dumb asylum at Devils Lake, and the school of forestry, as a part of the public school system of this state, there is hereby levied upon all taxable property in the state, real and personal, an annual tax of one mill on each dollar of the assessed valuation of such property in each and every year hereafter.

§ 2. COUNTY AUDITOR SHALL CALCULATE AMOUNT OF LEVY.] The county auditor of each county shall, at the time of making the annual tax list in his county, calculate the amount of the levy hereinbefore provided for upon each and every item of property assessed in his county, as it appears upon the last assessment roll, and extend the same upon such tax list in a column to be provided for that purpose, and such tax shall thereupon be collected and paid over to the state treasurer the same as other state taxes.

§ 3. TAXES. HOW APPORTIONED.] Such taxes so levied shall be apportioned by the state treasurer to the several institutions herein mentioned as follows: Forty-hundredths of a mill to the state university and school of mines at Grand Forks; twenty-hundredths of a mill to the agricultural college at Fargo; twelve-hundredths of a mill to the state normal school at Valley City; twelve-hundredths of a mill to the state normal school at Mayville; thirteen-hundredths of a mill to the deaf and dumb asylum at Devils Lake; three-hundredths of a mill to the school of forestry at Bottineau.

§ 4. MONEYS. HOW APPROPRIATED.] The moneys arising from the taxes hereinbefore levied are hereby appropriated for the maintenance of the state university and school of mines at Grand Forks, the agricultural college at Fargo, the state normal school at Valley City, the state normal school at Mayville, the deaf and dumb asylum at Devils Lake, and the school of forestry at Bottineau, the same to be paid monthly to the board of trustees of the several institutions herein mentioned, and in proportion as herein provided, upon vouchers of

said board, signed by their respective presidents, and to be expended by the several boards, in their discretion, in the establishment and maintenance of said institutions hereinbefore mentioned.

§ 5. REPEAL.] All acts and parts of acts inconsistent with this act are hereby repealed.

Approved March 6, 1901.

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## CHAPTER 157.

[S. B. 152.]

### LEGALIZING LEVYING OF ROAD TAXES.

AN ACT Legalizing the Levy of Taxes for Road and General Purposes by the Township Board of Supervisors for the Years 1899 and 1900.

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

§ 1. TAXES. LEVY OF FOR ROAD AND GENERAL PURPOSES.] That the levy of taxes as made by the various township boards of supervisors in this state for road and general purposes, for the years 1899 and 1900 where said levy did not exceed eight mills and where said levy was not authorized at the regular township meetings, is hereby legalized and made valid in all respects and for all purposes, the same as if it had been authorized in conformity to the laws then in force.

§ 2. EMERGENCY.] Whereas, an emergency exists in this that in many instances levies made in said years for road and general purposes were not authorized at township meetings, therefore this act shall take effect immediately upon its passage and approval.

Approved March 12, 1901.

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## CHAPTER 158.

[S. B. 161.]

### LEGALIZING ASSESSMENT AND LEVY OF TAXES.

AN ACT to Legalize the Assessment and Levy of Taxes in Territory Over Which Counties Have Exercised Criminal and Civil Jurisdiction for Four Years Last Past, and Providing for the Collection of the Same.

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

§ 1. ASSESSMENT OF TAXES.] That all assessments and tax levies for state and county purposes heretofore made within any territory within the state of North Dakota, over which any county has exercised

jurisdiction in criminal and civil matters, and which has to all intents and purposes been treated as a portion of said county for not less than four years last past, shall be and the same is hereby in all respects legalized.

§ 2. HOW COLLECTED.] It shall be the duty of the treasurer of the county exercising such jurisdiction as is mentioned in section 1 of this act, to make out a list of such taxes in the same order as it appears in the tax list, and deliver said list of unpaid delinquent personal taxes to the sheriff of his county, whose duty it shall be to collect such delinquent personal taxes by distraining sufficient goods and chattels belonging to the persons charged with such taxes, together with penalty and interest and all accruing costs and interest, and shall immediately proceed to advertise the same in three public places in said county and in the official newspapers, if there be any in said county, for a period of ten days before such sale, stating the time and place where such property shall be sold, which place of sale shall be at the county seat of said county, and no personal property shall be exempt from such distraint and sale; and if on the date of sale such taxes remain unpaid, then the sheriff shall sell said property, or so much thereof as may be necessary to pay such taxes, together with the interest and penalty and accruing costs, at public auction.

§ 3. EMERGENCY CLAUSE.] Whereas, an emergency exists in this, that a large amount of taxes remain unpaid and uncollected in said territory, and it is necessary that the proper officers should collect such taxes in said territory long before July 1, 1901, therefore, this act shall be in force from and after its passage and approval.

Approved March 13, 1901.

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## CHAPTER 159.

[H. B. 92.]

### LEGALIZING TAX LEVY.

AN ACT Entitled "An Act Legalizing the Levy of Taxes as Made by the State, the Various Counties, Townships and School Districts for the Years 1895 to 1900 Inclusive."

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

§ 1. TAX LEVY LEGALIZED.] That the levy of taxes for the state of North Dakota, as made by the state board of equalization, and all levies made in the various counties, townships and school districts in said state for the years 1895, 1896, 1897, 1898, 1899 and 1900, whether the same was levied in mills or in specific amounts, or both, is hereby legalized and made valid in all respects and purposes the same as if made in conformity to the laws then in force.

§ 2. EMERGENCY.] Whereas, an emergency exists that in many instances taxes levied in said years have not been paid on the grounds that the same were illegally levied, therefore this act shall take effect immediately upon its passage and approval.

Approved February 14, 1901.

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CHAPTER 160.

[H. B. 3.]

EXEMPTION OF PROPERTY FROM TAXATION.

AN ACT Entitled an Act to Provide for the Exemption of Property Used Exclusively for Religious Purposes From Taxation.

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

§ 1. PROPERTY EXEMPT FROM TAXATION.] Property used exclusively for religious purposes is exempt from taxation as hereinafter provided.

§ 2. WHAT PROPERTY EXEMPT.] All real property, not exceeding one acre in extent, owned by any religious corporation or organization, upon which there is a building used for the religious services of such organization, or upon which there is a dwelling and usual outbuildings, intended and ordinarily used for the residence of the bishop, priest, rector or other minister in charge of such services, shall be deemed to be property used exclusively for religious services, and exempt from taxation, whether such real property consists of one tract or more.

§ 3. TAXES VOID.] All taxes heretofore assessed or levied on any such real property, while the same was so used for religious purposes, are void and of no effect, and must be cancelled.

§ 4. ALL PERSONAL PROPERTY.] All personal property of any religious corporation or organization used for religious purposes is exempt from taxation.

§ 5. REPEAL.] All acts and parts of acts inconsistent with this act are hereby repealed.

§ 6. EMERGENCY.] Whereas, doubt exists as to what property used for religious purposes is exempt from taxation, this act shall take effect and be in force from and after its passage and approval.

Approved February 20, 1901.

## CHAPTER 161.

[H. B. 114.]

## ENFORCING PAYMENT OF REAL PROPERTY TAXES.

AN ACT to Enforce Payment of Taxes on Real Property in Those Counties Wherein Proceedings Under Chapter 67, General Laws of 1897, Were Not Instituted or Where Such Proceedings Were Defective, and Upon Which Property Taxes for the Year 1896 and Prior Years are Unpaid.

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

§ 1. TAXES. PROPERTY, TO COLLECT IN COUNTIES WHERE PROCEEDINGS WERE NOT INSTITUTED OR DEFECTIVE, AND UPON WHICH TAXES FOR 1896 AND PRIOR YEARS ARE UNPAID.] In all counties in this state, wherein proceedings under chapter 67 of the general laws passed at the fifth session of the legislative assembly of this state have not been instituted, or wherein by reason of any mistake on the part of the officers charged with the said proceedings the same have been declared void, such county and its officers may and they are hereby directed to proceed as hereinafter provided.

§ 2. COUNTY AUDITOR TO MAKE LIST.] The county auditor of each county affected by the provisions of this act shall make a list of all real estate in his county against which there appears from the records of his office or the office of the county treasurer to be any taxes charged for the year 1896 or any prior year or years, which taxes have not been satisfied by payment, or redemption, or sale of the land to actual purchasers. Such list shall include all such pieces or parcels which may at any tax sale have been struck off or declared to have become forfeited to the state or county whether such sale or forfeitures was valid or invalid. The list shall contain a description of each piece or parcel of land upon which said taxes shall not have been paid as aforesaid, the name of the person in whose name the piece or parcel was last assessed at the time of filing the list, or if assessed to unknown owners so state; and the amount of such tax for each year with accrued penalty and interest. If any piece or parcel aforesaid shall have been sold to the county at the sale for the taxes of 1895 or 1896, the list shall also include each year's taxes for the years subsequent to 1896, with penalty and interest added, down to, but exclusive, of the year in which the list is filed. The county auditor shall attach to said list his affidavit to the effect that the same is a correct list of the real property in his county upon which taxes became due in the year 1896 and prior years, and have not been paid or redeemed. He shall immediately after the passage and approval of this act, file such list in the office of the clerk of the district court in his county, or in the county to which his county is attached for judicial purposes. The filing of such list shall have the force and effect of the filing of a complaint in an action by the county

against each piece or parcel of land in such list described to enforce against it the taxes therein appearing against it, and the penalties and interest for the several years for which such taxes shall remain unpaid; and also the effect of notice of pendency of such action to all parties interested in such lands or who may become interested therein subsequent to the filing of such list.

§ 3. CLERK TO MAKE COPY OF LIST AND ATTACH NOTICE.] When the list required by section 1 of this act shall have been filed, the clerk shall forthwith make a copy thereof, and attach thereto a notice which may be in the following form:

State of North Dakota, } District Court,  
County of ..... } SS. ....Judicial District.

The State of North Dakota: To all persons, companies or corporations who have or claim any estate, right, title or interest in, or claim to, or lien upon, any of the several pieces or parcels of land in the list hereto attached described.

The list of real estate upon which, from the records and papers in the office of the county treasurer and auditor of the county of ..... taxes were due and unpaid in the year 1896, and all prior years, and have not been in any manner paid into the treasury of said county, having been filed as required by law in the office of the clerk of the district court in the county....., of which the list hereto attached is a copy. Therefore you and each of you are hereby required to file in the office of the clerk of said court, within thirty days after the last publication of this notice, your answer in writing, setting forth any objection or defense you may have to the taxes or any part thereof, or the penalties or interest thereon, upon any piece or parcel of land described in such list in, to or on which you have or claim any estate, right, title, interest, claim or lien; and in default thereof judgment will be entered against such piece or parcel of land for taxes in said list appearing against it and for all penalties, interest and costs. (Signed)

Clerk of the District Court in the County of.....

(Copy of List.)

§ 4. COUNTY AUDITOR SHALL PUBLISH NOTICE AND LIST.] The county auditor shall cause the said notice and list to be forthwith published, once in each three consecutive weeks, in some newspaper of general circulation, printed in the English language, published in the county in which such real estate is situated, if there be one; if there be none, then in some such newspaper published in the county where the proceedings are instituted, or if there be no such newspaper published in either county, then in some newspaper published within the judicial district. The newspaper in which such publication shall be made shall be designated by a resolution of the board of county com-

missioners of the county in which the taxes are laid, at least ten days before the publication of such list; a copy of which resolution, certified by the county auditor, shall be filed in the office of the clerk of the district court. The owner, publisher, manager or foreman in the printing office of the newspaper in which such notice and list shall be published, shall make and file with the clerk of the district court an affidavit of such publication, stating the day in which each publication was made, and shall also file with the clerk three copies of each number of the paper, in which the notice and list shall have appeared.

§ 5. WHO MAY FILE ANSWER. WHEN.] Any person, company or corporation having any estate, right, title or interest in, or lien upon any piece or parcel of land embraced in such list as published, may, within thirty days after the last publication of such notice, file in the office of the clerk of the district court an answer, verified as pleadings in civil actions, setting forth his defense or objections to the tax, or penalty, against such piece or parcel of land, which answer need not be in any particular form, but shall clearly refer to the piece or parcel of land intended, and shall set forth in ordinary and concise language the facts constituting the defense or objections to such taxes or penalties; and if the list shall embrace the taxes for two or more years, the defense or objection may be to the taxes or penalty for one or more of such years.

§ 6. CLERK SHALL ENTER JUDGMENT WHEN. FORM OF.] Upon the expiration of thirty days from the last publication of such notice and list, the said clerk shall, the affidavit of publication being filed, enter judgment against each and every of such pieces or parcels as to which no answer shall have been filed for the amount of taxes, interest and penalty appearing from the list to be due thereon and the cost of the proceeding, which judgment shall include all of such pieces or parcels and shall be substantially in the following form:

State of North Dakota,	}	In District Court,
County of.....	}	ss. ....Judicial District.

In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent in and prior to the year 1896, for the county of....., state of North Dakota.

A list of real property upon which taxes were due and unpaid in and prior to the year 1896 for said county of....., having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published, as required by law, and no answer having been filed by any person, company or corporation, to the taxes upon any pieces or parcels of land hereinafter described, and more than thirty days having elapsed since the publication of such notice and list, it is hereby adjudged and decreed that each piece or parcel of land hereinafter described is liable to taxes, interest, penalties and costs to the amount set opposite the same, as follows, to-wit:

(Here insert correct description of each piece or parcel and the aggregate amount due thereon.)

And the amount of taxes, interest, penalties and costs to which, as hereinbefore stated, each or such pieces or parcels of land is liable, is hereby declared a lien upon such piece or parcel of land, as against the estate, right, title, interest, claim or lien of whatever nature in law or in equity of every person, company or corporation whatsoever. And it is adjudged that unless the amount to which each of such pieces or parcels is liable, be paid, each of such pieces or parcels be sold as provided by law, to satisfy such amount to which it is liable.

.....  
Clerk of District Court,  
County of.....

Such judgment shall be entered by the clerk in a book to be kept by him to be called the "Real Estate Tax Judgment Book," and shall be dated and signed by the clerk. The judgment shall be written out on the left hand pages of said book, leaving the right hand pages blank for the entries hereinafter provided; provided, however, that if any person shall desire to pay the taxes charged against any piece or parcel in said list before judgment is entered, he shall procure from the clerk a statement, showing the amount so charged for the several years against such tract in said list, including accrued cost, and upon payment of the original taxes so charged, with interest thereon, from the time each of the same became delinquent, and accrued costs to the county treasurer, the treasurer shall issue his receipt to such person, showing said taxes to be paid in full, and shall file a duplicate of such receipt in the clerk's office, the filing of which duplicate shall be equivalent to a dismissal of the proceedings as to the tract from which the taxes have been paid, and such tract shall be omitted from the judgment entered by the clerk.

§ 7. TRIAL. WHEN HELD. COUNTY COMMISSIONERS MAY EMPLOY ATTORNEY.] If answer shall be filed within the time hereinafter provided, as to the taxes and penalties upon any piece or parcel of land embraced in said list as published, the issue raised by the answer shall stand for trial at any general or special term appointed to be held in said county. The county commissioners of the county in which such taxes are laid may employ any other attorney to assist the state's attorney therein. At the term at which such proceedings come on for trial, they shall take precedence of all other business before the court. The court shall proceed without delay without a jury, and summarily hear and determine the objections or defenses made by the several answers, and shall dispose of all of such answers and direct judgment accordingly at said term; and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits, and any person making answer as herein provided, shall be entitled to a separate trial upon the issues raised by his answer.

§ 8. TAXES AND PENALTIES. JUDGMENT SHALL BE RENDERED, IF SUSTAINED.] If after a hearing the court shall sustain the taxes and

penalties, in whole or in part, against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount which the court decides is chargeable against the same, which judgment may be substantially in the form prescribed in section 6 of this act, except that it shall, in addition, state that the same was rendered after answer and trial, and after the description of each piece or parcel shall be stated, the name of the person, company or corporation answering as to said piece or parcel. If the court sustain the defense or objection to the taxes and penalties as to any piece or parcel of land, the judgment shall, after the statement of the lands against which judgment is given, state that all other pieces or parcels not embraced in that or the prior judgment of the court, and which are described in the list as published, are discharged from the taxes in said list set down against such other pieces or parcels, and from all penalties, and the court may, in its discretion, award disbursements against the county laying such taxes, and in favor of the party answering, as to the pieces or parcels so discharged.

§ 9. OMISSIONS BY OFFICER OR OFFICERS NOT A DEFENSE.] If all the provisions of the law in force at the time of such assessment and levy in relation to the assessment and levy of the taxes, shall have been complied with, of which the list so filed with the clerk shall be prima facie evidence, then judgment shall be rendered for such taxes and the interest, penalties and cost. But no omission of any of the things provided by law in relation to such assessment and levy, or anything required by an officer or officers to be done prior to the filing of the list with the clerk shall be a defense or objection to the taxes appearing on any piece or parcel of land, unless it be also made to appear to the court that such omission resulted to the prejudice of the party objecting, or that the taxes against such piece or parcel of land have been unfairly or unequally assessed; and in such cases, but in no other, the court may reduce the amount of taxes upon such piece or parcel, and give judgment accordingly. It shall always be a defense in such proceedings, when made to appear by answer and proof, that the taxes have been paid, or that the property is lawfully exempt from taxation.

§ 10. JUDGMENT SHALL BE FINAL, EXCEPT WHEN.] The judgment which the court shall render shall be final, except that upon application of the county or other party against whom the court shall have decided the point raised by any defense or objection, the court may, if in its opinion the point is of great public importance or likely to arise frequently, make a brief statement of the facts established, bearing on the point and of its decision, and forthwith transmit the same to the clerk of the supreme court, who shall enter the same as a cause pending in such court, and place the same on the term calendar of such court for the term then in session, or for the first term thereafter. And the same shall be entitled to a preference over any other business before such court and shall be decided by such court at the term for which it shall be entered on the calendar. As soon as it shall be decided, the

clerk of the supreme court shall enter the proper order and forthwith transmit a certified copy of such order to the clerk of the proper district court; provided, that such proceedings shall in no case prevent the entry of judgment in the district court, nor prevent the sale of any piece or parcel of land pursuant to the judgment of the district court, unless at the time of applying for such statement an undertaking with at least two sureties and in an amount to be approved by the judge of the district court, conditioned for the payment of the amount for which judgment shall have been rendered in the district court, and the interest and costs allowed by law, if the decision of the court shall be affirmed, shall be filed with the clerk of the district court.

§ 11. JUDGMENT. CLERK OF DISTRICT COURT SHALL DELIVER TO SHERIFF CERTIFIED TRANSCRIPT.] When the tax judgment pursuant to this act shall be entered against those tracts as to which no answer has been filed, the clerk of the district court shall forthwith deliver to the sheriff of the county a certified transcript of such judgment, written on the left hand pages of a book to be provided by the county, and the sheriff upon receipt of such transcript shall proceed as hereinafter provided.

§ 12. JUDGMENT MAY BE PAID TO SHERIFF BEFORE SALE.] If before sale, any person wishes to pay the amount adjudged against any piece or parcel of land, such person may pay the same to the sheriff, with interest and accrued costs, if any; and the sheriff shall thereupon give a receipt for such payment and pay the amount collected, after deducting his fees, to the county treasurer.

§ 13. PROPERTY. SHERIFF SALE, WHEN.] After thirty days from the date of any tax judgment, if the amount therein charged shall not have been paid, the sheriff shall sell the pieces or parcels of land upon which the taxes stand charged in such judgment; before making such sale he shall give notice thereof by posting such notice, one copy in the office of the clerk where the judgment shall have been entered, one copy in the office of the treasurer, and one copy at the county seat of the county, in some conspicuous place, at least ten days before the day of sale; and by publishing such notice, once in each of three successive weeks, the last publication to be not less than ten days before the day of sale, in some newspaper printed in the English language and of general circulation, published in the county where such lands are situated, to be designated by resolution of the board of county commissioners, if there be one; if there be none, then in some such newspaper published in the county where the proceedings are instituted, or if there be no such newspapers in either county, then in some newspaper published within the judicial district, which notice may be substantially in the following form:

**“TAX JUDGMENT SALE.”**

Pursuant to a real estate tax judgment of the district court in the county of....., entered on the.....day of..... in proceedings for enforcing payment of taxes upon

real estate for the county of....., due in and prior to the year 1896, and of the statute in such cases made and provided, I shall on the.....day of....., at 10 o'clock in the forenoon, at....., in the town of....., and county of....., sell the lands which are charged with taxes in said judgment, and on which such taxes shall not have been previously paid.

(Signed) .....  
Sheriff of.....County

At the time and place appointed in such notice, the sheriff shall commence the sale of such lands, and proceed with the sale thereof from day to day (Sundays and legal holidays excepted), until the whole shall be sold.

§ 14. PROPERTY. SHERIFF TO SELL. HOW.] The sheriff shall sell by public vendue each piece or parcel of land separately in the order in which they are described in the judgment, and by the description therein: but if the sum bid for any piece or parcel shall not be paid before the sale closes, he shall again offer such piece or parcel for sale. In offering the lands for sale, he shall state the amount for which each piece or parcel is to be sold, he shall then offer the same in fee to the highest bidder, who shall bid not less than the amount for which the same is to be sold. If no bidder shall bid an amount equal to that for which the piece or parcel is to be sold, then the county treasurer shall bid in the same for the county at such an amount. The treasurer shall attend at the sale and receive all moneys paid thereon.

§ 15. SHERIFF SHALL EXECUTE CERTIFICATE. FORM OF.] The sheriff shall execute to the purchaser of any piece or parcel a certificate, which may be substantially in the following form:

I, ....., sheriff of the county of.....do hereby certify, that at the sale of lands pursuant to the real estate tax judgment entered in the district court in the county of....., on the.....day of....., in proceedings to enforce the payment of taxes due upon real estate for the county of....., which sale was held at....., in said county of....., on the.....day of....., the following described piece or parcel of land, situate in said county of....., state of North Dakota, to-wit: (Insert description) I did sell the fee of said piece or parcel of land to....., for the sum of....., that being the highest sum bid therefor; and he having paid said sum, I do, therefore, in consideration thereof, and pursuant to the statute in such cases made and provided, convey the said piece or parcel of land in fee simple to the said....., his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand this.....day of.....  
.....  
Sheriff of.....County.

If there be no bidder, then insert after the asterisk (\*) as follows:  
 I offered the fee of the same to the highest bidder, and no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, the county treasurer of ..... county bid in the same for the county at such amount, being the sum of.....

In consideration whereof and pursuant to the statutes in such cases made and provided, I do hereby convey said piece or parcel of land, in fee simple, to the county of.....and it assigns forever, subject to redemption as provided by law.

Witness my hand this.....day of.....

(Signed)

.....  
 Sheriff of.....County.

Such certificate, in case the land shall not be redeemed, shall pass to the purchaser, or county, the estate therein expressed, without any other act or deed whatever, subject, however, to taxes levied for the year in which the list is filed. Such certificate may be recorded as other deeds of real estate. If any purchaser shall at such sale purchase more than one piece or parcel, or if more than one shall be bid in for the county, all of the pieces or parcels so purchased or bid in for the county, may be included in the same certificate; but in all cases the certificate must state the amount at which each piece or parcel was sold or was bid in for the county.

§ 16. REDEMPTION. EXPIRATION OF. OWNER OF CERTIFICATE TO GIVE NOTICE OF.] At any time after ninety days preceding the expiration of two years from the day of sale, the owner of such certificate of sale except the county, shall give notice of the expiration of the time for redemption, as follows: He shall deliver to the sheriff for service a notice in writing containing a description of the land sold, the date of sale, the amount sold for, the amount of any subsequent taxes thereon paid by such purchaser, with date of payment, and further stating that the time for redemption from said sale will expire ninety days from the day of such service; which notice shall be served by the sheriff upon the occupant of the land therein described in the same manner as a summons in a civil action; and after service the sheriff shall return said notice with his certificate of service to the county auditor, by whom it shall be filed. If the land is unoccupied, of which fact the certificate of the sheriff endorsed upon a notice of expiration of redemption, that after examination of the premises he found them unoccupied, shall be prima facie evidence, which certificate shall be filed with the county auditor, the sheriff shall post a copy of said notice in a conspicuous place on said premises, and certify to such posting in his return in the notice filed with the auditor. The time for redemption from any such sale shall not expire until the lapse of ninety days from the date of such service or posting. After the period of redemption has expired and no redemption made, the county auditor shall issue to the holder of such certificate of sale a certificate to the effect that the right to redeem has expired, which auditor's certificate of no redemption may be recorded

in the register of deeds' office as an instrument affecting real property. Such certificate shall be prima facie evidence of the expiration of the right to redeem, and after the lapse of two years from its date shall be conclusive evidence of the service of notice and failure to redeem.

§ 17. CERTIFICATE OF SALE SHALL BE PRIMA FACIE EVIDENCE OF.] The certificate of sale shall in all cases be prima facie evidence that all the requirements of law with respect to the sale have been duly complied with. And no sale shall be set aside or held invalid unless the party objecting to the same shall prove, either that the court rendering the judgment pursuant to which the sale was made, had not jurisdiction to render the judgment; or that after the judgment, and before the sale, such judgment had been satisfied; and such certificate shall be conclusive evidence that due notice of sale, as required by this act, was given, and that the piece or parcel of land was duly offered for sale and sold, and the validity of any sale shall not be called in question, unless the action in which the validity of the sale shall be called in question shall be brought, or the defense alleging its invalidity be interposed, within three years from the date of the sale.

§ 18. DUTIES OF SHERIFF IN CONNECTION WITH SALE.] The sheriff shall immediately after such sale set out in his transcript of judgment book, opposite the description of each piece or parcel of land, to whom and for what amount the same was sold, and shall deliver the book to the county auditor, who shall keep the same as one of the records of his office; and the sheriff shall also as soon as possible after the sale, make a report of his proceedings on such sale, showing the completion of the same and accompanied by a copy of the notice of sale as published, and an affidavit of the owner, publisher, manager or foreman in the printing office of the newspaper in which such notice was published showing the dates on which the same was published. The clerk shall then mark said judgments satisfied on his records.

§ 19. TAXES FOR SUBSEQUENT YEARS SHALL BE LEVIED. HOW.] The taxes for subsequent years shall be levied on lands so sold or bid in for the county in the same manner as though the sale had not been made, but such lands shall not be again sold for subsequent taxes while the land remains unredeemed, and if the purchaser or assignee of the county shall pay such taxes, the amount thereof, with interest from the date of payment at the same rate as is provided upon the amount bid on the sale, shall be added to, and be part of, the money necessary to be paid for redemption from sale.

§ 20. COUNTY AUDITOR SHALL ASSIGN RIGHT OF COUNTY. WHEN. FORM OF ASSIGNMENT.] After any piece or parcel of land shall have been bid in for the county, and at any time before the time to redeem expires, and while the same shall remain unredeemed, the county auditor shall assign the right of the county in such piece or parcel of land to any person, who shall at any time before the time for redemption expires, pay the amount for which the same shall have been bid in, with interest, and the amount of any subsequent taxes, penalty and interest upon the same, and shall execute to such person an assignment, which may be substantially in the following form:

Whereas, at the sale of lands pursuant to the tax judgment entered in the district court in the county of....., on the..... day of....., in proceedings to enforce the payment of taxes for the county of....., which sale was had on the..... day of....., the following described piece or parcel of land situated in said county of....., state of North Dakota, to-wit: (Here insert description) was bid in for the county, 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 and interest, amounting in all to.....dollars.

Therefore, pursuant to the law in such cases made and provided, the whole right, title and interest of said county of....., in or to said piece or parcel of land, acquired at said sale, is hereby assigned to said....., his heirs and assigns forever.

Witness my hand and seal this.....day of.....

(Signed)

..... Auditor of the County of.....

which assignment may be recorded as deeds of real estate.

§ 21. REDEMPTION. WHO MAY REDEEM. HOW.] Any person having any estate or interest in the property, wishing to redcem from such sale, may make such redemption at any time within two years by paying into the treasury of the county, to the use of the person thereto entitled:

First. If such piece or parcel shall have been bid in for the county, and the right of the county shall not have been assigned, the amount for which the same was bid in, with interest, and the amount of subsequent taxes, penalties and interest.

Second. If the right of the county shall have been assigned, the amount paid by the assignee, with interest from the day when so paid, and, if he shall have paid any taxes, penalties or interest, accruing subsequent to the assignment, the amount so paid by him, with interest from the day of such payment, and all unpaid taxes, interest and penalties that may have accrued on such piece or parcel after such assignment.

Third. If the same shall have been sold to a purchaser, the amount paid by such purchaser, with interest, and if he shall have paid any taxes, penalties or interest, accruing subsequent to sale, the amount so paid by him, with interest from the day of paying the same, and all unpaid taxes, interest and penalties accruing subsequent to such sale. Upon receipt of such payment from a redemption the treasurer shall deliver to him a receipt therefor and upon the production of such receipt to the county auditor, he shall execute to the person redeeming a certificate which may be substantially in the following form:

I, ....., the auditor of the county of....., state of North Dakota, do hereby certify that on the.....day of....., paid into the treasury of the county the sum of \$..... for redemption of the following described piece

or parcel of land situated in the county of....., state of North Dakota, to-wit:

(Insert description of land.)

From the sale thereof made on the.....day of....., pursuant to a tax judgment entered in the district court in the county of....., on the.....day of....., in proceedings to enforce payment of taxes for the county of....., and that said piece or parcel of land is redeemed from such sale pursuant to law.

Witness my hand and seal this.....day of.....

.....  
Auditor of the County of.....

And such certificate may be recorded. If the amount so paid for the purpose of redemption is less than that required by law, it shall not invalidate such redemption, but the auditor shall be liable for the deficiency to the person entitled thereto. Such redemption shall have the effect to annul the sale.

§ 22. REDEMPTION IN CERTAIN CASES.] Minors, insane persons, idiots, or persons in captivity, or in any other country with which the United States is at war, having an estate in, or a lien on land sold for taxes, may redeem the same within two years after such disability shall 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 the sale.

§ 23. REDEMPTION IN PART.] Any person who has an interest in or lien on an undivided estate in any piece or parcel of land sold, or an estate or interest in any part thereof, may redeem such part of the undivided estate by paying into the treasury a proportionate part of the amount required to redeem the whole estate, and in such case the certificate shall express the estate, portion of, or interest redeemed.

§ 24. PAYMENT OF EXCESS.] Upon application of the party thereto, the treasurer and upon the order of the auditor, shall pay to such party 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 the sale, or for any money paid in for redemption, which he may pay to the purchaser at the sale, or other person appearing from the copy judgment book to hold the right acquired at the sale, taking duplicate receipts therefor.

§ 25. LEASEE MAY REDEEM.] Any person in possession under a lease of any piece or parcel of land, or any part thereof, against which a judgment pursuant to this act shall have been rendered, may before the time to redeem shall expire, redeem the same. And the amount paid by him shall, unless by the terms of the lease he is bound to pay such taxes, operate as a payment of the same amount of rent to the party from whom he leases.

§ 26. FEES OF CLERK OF DISTRICT COURT.] The fees of the clerk of the district court in said proceedings shall be as follows: For making copy of list for publications, the sum of five cents for each piece or par-

cel of land described in said list. For entry of judgment against tracts as to which no answer is filed, five cents for each piece or parcel as to which judgment is entered. For making transcript of judgment for sheriff, the sum of five cents for each piece or parcel described in said transcript. For filing an answer, ten cents. For entering judgment against any tract as to which an answer is filed, fifty cents; and said fees shall be included in the amount charged to each tract in the judgment. The auditor shall receive for preparing and filing the list aforesaid the sum of ten cents for each tract therein described. All such fees, except for filing answer and entering judgment in contested cases shall be paid to the clerk and auditor out of the general fund of the county in whose behalf such proceedings are instituted, and shall be received and retained by said officers in addition to their usual compensation to reimburse them for any extra risk, labor or clerk hire imposed upon them by this act, and the fees prescribed for filing answer and entering judgment in contest cases shall be retained by the county where the proceedings are instituted.

§ 27. ADVERTISING. COUNTY COMMISSIONERS SHALL AWARD. BOND FOR.] The county commissioners shall award the advertising, provided in sections 5 and 13 of this act, to the publisher or publishers of some newspaper, daily if there be one published in the county, if not, then in some weekly newspaper, which shall have been published at the county seat of such county and circulated for at least six months prior to the time of publishing, the sum of 25 cents per folio of nonpareil type, for each of the three publications, as provided in sections 5 and 13, and who shall give a bond to the county, with at least two sureties, freeholders of the county, to be approved and in an amount to be fixed by said county commissioners, conditioned for the correct and faithful performance of such advertising. And in any suit by the county on such bond, for breach of the conditions thereof, the county shall recover as damages one-half of the taxes, penalty and interest upon each piece or parcel of land in the copy list made by the clerk, which may be affected by an error in the publication of the notice and list, or either, mentioned in section 3 of this act, wherein the printer departed from the copy furnished him.

§ 28. JUDGMENTS. CLERK SHALL DELIVER TRANSCRIPT TO SHERIFF.] When judgments shall have been entered on the issues raised by answers as to any tracts under the provisions of the act, the clerk shall deliver to the sheriff a transcript thereof, in the same manner as is provided by section 12 of this act, and the same proceedings shall thereupon be taken as to such additional tracts as is herein provided as to the tracts as to which no answer was made; provided, however, that the clerk may withhold the transcript of any judgment entered in contested cases until all, or a convenient number, of pending cases are determined and may include all such judgments in one transcript.

§ 29. COMPENSATION OF SHERIFF.] The sheriff for all acts required of him under the provisions of this act shall receive the following compensation: For receiving and collecting any money under the

provision of section 12 of this act, the same fees as are allowed by law upon an execution in a civil action.

Second. For making the sale and issuing the certificate, the sum of seventy-five cents for each piece or parcel of land sold, which sum shall be included in the amount for which the tract is offered for sale, and shall be paid to the sheriff out of the general funds of the county.

Third. For serving notice of expiration of redemption or posting same, the same fees as are allowed by law for service of summons in a civil action.

§ 30. When any piece or parcel of land shall be sold, the purchaser, after the time for redemption shall have expired, shall be entitled to immediate possession of the piece or parcel purchased by him, and if, on demand and presentation of the certificate of sale, the person in possession of the piece or parcel refuse or neglect to deliver such possession, such person may be proceeded against as a person holding over after the determination of his estate, which proceedings may be instituted and prosecuted as prescribed in the Code of Civil Procedure of this state.

§ 31. SALE. WHEN DECLARED VOID. PURCHASE PRICE AND INTEREST TO BE RETURNED TO PURCHASER.] When a sale of lands, as provided in this act, is for any cause declared void by judgment of court, the money paid by the purchaser at the sale, or by the assignee of the state or county upon taking the assignment, shall with interest at the rate of seven per cent per annum from the date of such payment be refunded to the purchaser or assignee or the party holding his right, out of the county treasury, on the order of the county auditor, and so much of such money as has been paid to the state, city, village, township and school district shall be charged to the same respectively, and deducted from the next money due the state, city, village, township and school district respectively on account of taxes; provided, that if such purchaser or assignee or party holding his right, shall, after such purchase or assignment from the county have paid taxes, penalties and interest upon such piece or parcel of land, he shall have a lien on such piece or parcel for the amount of taxes, penalties and interest so paid, with interest at the rate by this act allowed, and may enforce such lien by action, or if he be in possession of such piece or parcel shall not be ejected therefrom until such amount and interest shall be paid.

§ 32. WHO MAY PAY TAXES. WHEN.] Any person may pay the taxes mentioned in section 1 of this act, on or before the day when the list is filed with the clerk of the district court as provided in section 1 of this act, by paying the amount of the tax for the several years, with interest at the rate of seven per cent per annum from the time when the taxes each year became delinquent and without any other interest, penalty, or cost; and such payment shall relieve the piece or parcel of land on which the taxes shall so be paid, from any forfeiture to the county whether valid or invalid. Judgment rendered pursuant to this act shall bear interest at the rate of two per cent per month; the amount for which any piece or parcel shall have been sold or bid in

shall bear interest at the same rate from the date of the sale. All subsequent taxes paid by the purchaser or any assignee shall bear interest at the same rate from the date of such payment; the amount paid by any person taking an assignment of the right of the county shall bear interest at the same rate, from the time of such payment.

§ 33. ASSIGNEE SHALL PRESENT ASSIGNMENT TO AUDITOR.] Whenever an assignment of any right derived from a sale provided in this act, shall be made before the time for redemption expires, the assignee shall present the assignment to the auditor, who shall note on the copy judgment book provided by section 11 the name of the assignee and the date of the assignment, and indorse on such assignment the words "countersigned," and sign his name to the same, and no such assignment shall be recorded by the register of deeds until such indorsement is made.

§ 34. RECORD OF CERTIFICATES. FORCE AND EFFECT OF.] The record of certificates provided for in this act shall have the same force and effect as evidence or otherwise, as the records of deeds of real estate.

§ 35. TAXES. LOCAL ASSESSMENT PAID. RECEIPT OF SHALL BE DEEMED PAID.] Any local assessment which any purchaser at a sale provided in this act, or any assignee of the state or county shall have paid upon any piece or parcel of land shall, if he shall have produced to the county treasurer the proper receipt for such payment, and left with him a copy thereof, be deemed taxes paid by him within the meaning of section 20 of this act.

§ 36. LIST, NOTICES, ETC. CLERK SHALL FILE.] The clerk shall attach together and keep in his office the list, notices, affidavit of publication, one copy of the newspaper in which the notice and list were published, all answers, all orders made in the proceedings, and all affidavits and other papers filed in the course of the proceedings.

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

§ 38. EMERGENCY.] Whereas, certain counties in this state have failed to proceed in accordance with the provisions of chapter 67, laws of 1897, and, whereas, the proceedings of certain counties under such act have been heretofore adjudged invalid and others may hereafter be so adjudged, an emergency exists, therefore, this act should take effect and be in force immediately upon the passage and approval.

Approved March 4, 1901.

## CHAPTER 162.

[S. B. 122.]

## DELINQUENT TAXES.

AN ACT to Empower the Board of County Commissioners to Offset Due or Delinquent Taxes, Due From Any Person, Corporation or Society, in Whose Favor an Indebtedness Has Accrued Against Such County.

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

§ 1. 'TAXES. COUNTY COMMISSIONERS TO OFFSET.] It shall be the duty of the board of county commissioners of any county in this state, when any bill or claim is presented to them to be audited in favor of any person, corporation or society to ascertain from the tax records of such county if the person, corporation or society to whom said credit originally accrued or presenting same is indebted to any school district, municipal corporation, county or state for personal taxes due or delinquent, and if such indebtedness shall be found to exist, to deduct the same from the bill so presented. Or if the taxes shall exceed the demands so presented, then to have the claim entered as a credit on the tax books of such county in favor of the person, corporation or society to whom said credit originally accrued, if found to be indebted for taxes due or delinquent as above provided. If no such indebtedness exists against such party, then to deduct any part due or delinquent taxes owing by the person, corporation or society presenting same and the right to offset such taxes shall be deemed to have accrued from the day the county became indebted to any person, corporation or society. Any sale, transfer or assignment thereof shall not defeat the right of the county to make such credit or offset.

§ 2. EMERGENCY.] Whereas, an emergency exists in this, that there is no provision in the existing law for offsetting due and delinquent taxes against the demand due such counties, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 11, 1901.

## CHAPTER 163.

[S. B. 220.]

## COLLECTION OF DELINQUENT PERSONAL TAXES.

AN ACT Providing for the Collection of Delinquent Personal Taxes by Action.

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

§ 1. PERSONAL TAXES. COLLECTION OF DELINQUENT.] Whenever it is deemed expedient by the board of county commissioners of any county to collect delinquent personal taxes by action, they shall have the power to institute such an action in the name of the county for and on behalf of the county.

§ 2. EMERGENCY.] Whereas, there is now no adequate provision of law for the collection of delinquent personal taxes by action, therefore this act shall be in force from and after its passage and approval.  
Approved March 12, 1901.

## CHAPTER 164.

[S. B. 135.]

## COLLECTION OF PERSONAL TAXES.

AN ACT Empowering the County Commissioners to Contract with the Sheriff for the Collection of Personal Property Tax Judgments, or Personal Property Taxes Delinquent More Than One Year.

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

§ 1. PERSONAL PROPERTY TAXES. COUNTY COMMISSIONERS MAY CONTRACT FOR COLLECTION OF.] In any county where for any reason personal property taxes that have been delinquent more than one year remain unpaid, uncanceled or not put into personal property tax judgment; or in any county where delinquent taxes have been put into tax judgment, the commissioners of such county may contract with the sheriff of the county to pay him a percentage of such delinquent personal property taxes, or personal property tax judgments, as compensation for collecting the same, in lieu of or in addition to the compensation now provided by law. And such expense of collection shall be borne pro rata by the state, county, city, village, township or school district in which such tax is laid.

§ 2. EMERGENCY.] Whereas, an emergency exists in this, that there are in many counties personal property tax judgments and delinquent personal property taxes running over a term of years, that are collectible and should be collected. And whereas, it is not the duty of

the sheriff, nor is there adequate compensation to him provided by law for the collection of the same; nor is there any provision by law by which the commissioners can enter into such contract, therefore, an emergency exists, and this act shall be in force and effect on and after its passage and approval.

Approved March 1, 1901.

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CHAPTER 165.

[H. B. 149.]

RIGHTS OF PURCHASER OF LAND.

AN ACT to Amend Section 1269, of the Revised Codes of the State of North Dakota, Relating to the Rights of Purchaser of Land at Sale for the Non-payment of Taxes.

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

§ 1. AMENDMENT.] Section 1269 of the Revised Codes is hereby amended to read as follows:

§ 1269. 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 the 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 parties 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; provided, however, that all rights of such purchaser and his assigns to possession, title or lien of any kind of, to or upon such piece or parcel of land, shall cease absolutely and be deemed forfeited and extinguished, unless possession thereof be taken by him, or them, or proceedings for such possession be by him or them instituted, or deed therefor be executed and delivered to him or them by the proper officer, prior to the expiration of six years from and after the date of such certificate, or in case of sales heretofore made and where five years or more have already elapsed since the date of such certificate, then prior to the expiration of one year after the taking effect of this section.

Approved March 6, 1901.

## CHAPTER 166.

[S. B. 188.]

## REDEMPTION OF LANDS SOLD FOR TAXES.

AN ACT to Amend Section 1289, of the Revised Codes of 1899, Relating to Notice When Time for Redemption of Lands Sold at Tax Sale Expires. Duties of Certificate Holders and Auditors.

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

§ 1. AMENDMENT.] That section 1289 of the Revised Codes of 1899 be amended to read as follows:

§ 1289. 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 delivered to the sheriff or his deputy who shall serve it 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 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 printer's 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 redeem 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; provided further, that all interest shall cease at the expiration of three years from date of the certificate.

Approved March 11, 1901.

## CHAPTER 167.

[H. B. 179.]

## STATE WOLF BOUNTY.

AN ACT Entitled "An Act Providing for the Repeal of Sections 1570a, 1570e, 1570f, 1570g, and 1570h, of the Revised Codes of 1899, Providing for a State Wolf Bounty and Authorizing the State Board of Equalization at Their Session in the Year 1901 to Levy a Special Tax to Pay the Amount Due on Outstanding Certificates Existing at the Time of the Taking Effect of This Act."

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

§ 1. REPEAL.] Sections 1570a, 1570e, 1570f, 1570g, and 1570h, of the Revised Codes of 1899, providing for a state wolf bounty, are hereby repealed.

§ 2. LEVY A SPECIAL TAX.] For the purpose of providing means for the payment of the outstanding certificates existing at the time of the taking effect of this act, if the amount of said certificates should be in excess of the revenue heretofore raised by the special tax authorized by section 1570g of the Revised Codes of 1899, it shall be the duty of the state board of equalization, at the time of the levy of the annual tax for the year 1901, to levy a special tax of two-tenths mills on the dollar upon the assessed valuation of all property, real and personal, and when collected paid into the hands of the state treasurer, who shall at once enter the same into the state bounty fund. Said fund shall be preserved inviolate for the payment of bounties provided in this section; provided, nevertheless, that if any funds remain after the payment in full of the certificates mentioned in this section, then and in that event the state treasurer is authorized to transfer said unexpended balance to the general fund of the state.

Approved March 12, 1901.

## CHAPTER 168.

[H. B. 184.]

## TAXATION OF SCHOOL AND INSTITUTIONAL LANDS.

AN ACT to Amend Section 207, of the Revised Codes, Relating to the Taxation of School and Institutional Lands After the Contract for the Sale Thereof Has Been Made, and Prohibiting the Issuance of Tax Deeds Therefor, and Providing for Dropping the Same From the Tax Lists After the Cancellation of Said Contract.

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

§ 1. AMENDMENT.] That section 207 of the Revised Codes be amended so as to read as follows :

§ 207. TAXATION OF LAND AFTER SALE. PURCHASER OF TAX CERTIFICATE.] The commissioner shall, as soon as possible, after a sale of land, transmit to the auditor of each county, in which any lands mentioned in this article have been sold, a detailed description of each parcel of the land so sold and the names of the purchasers, and the auditor shall extend the same upon his tax duplicate for the purpose of taxation, and the same shall thereupon become subject to taxation the same as other lands, and the taxes assessed thereon, collected and enforced in like manner as against other lands ; provided, however, that the purchaser at tax sale of any such lands sold for delinquent taxes shall only acquire by virtue of such purchase, such rights and interests as belong to the holder and owner of the contract of sale issued by such commissioner under the provisions of this article, and the right to be substituted in the place of such holder and owner of such contract of sale, as the assignee thereof ; and upon the production to the proper officer of the tax certificate given upon such tax sale, in case such lands have not been redeemed, such tax purchaser shall have the right to make any payment of principal or interest then in default upon such contract of sale as the assignee thereof. But no tax deed shall be issued upon any tax certificate procured under the provisions of this act while the legal title of said lands remains in the state of North Dakota. Whenever the contract for the sale of any of said lands has been cancelled, it shall be the duty of the commissioner to notify the auditor of the county in which such lands are located, of said cancellation, and thereafter such lands shall not be listed for taxation, but, in the event of the redemption of any such lands, the redemptioner shall pay as taxes, in addition to all other charges, an amount equal to the tax last levied thereon for each year such land was not listed for taxation, together with such interest and penalty as would have been charged, if the same had been regularly listed and taxed.

§ 2. EMERGENCY.] Whereas no adequate provision exists for the collection of taxes levied on school and institution lands after the cancellation of contracts for the sale thereof, an emergency is hereby declared to exist, this act shall take effect, and be in force immediately after its passage and approval.

Approved March 13, 1901.

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## STATE DEPOSITORIES.

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CHAPTER 169.

[S. B. 157.]

RELATING TO STATE DEPOSITORIES.

AN ACT to Amend Section 238 of the Revised Codes, 1899, Relating to State Depositories.

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

§ 1. AMENDMENT.] That section 238 of the Revised Codes of 1899, be amended to read as follows:

§ 238. BOND TO BE FURNISHED.] Before any bank shall be designated as such depository it shall deposit with the state treasurer a bond payable to the state and executed by not less than seven freeholders of the state as sureties, or in lieu of such personal bond such bank or banks may file a surety company bond for a sum equal to the amount of funds such bank may receive according to this law. Such bond shall be approved by the governor and state board of auditors and shall be in such an amount as such board shall direct. If a personal bond is accepted, it shall be for a sum not less than double the amount of the funds to be deposited in such bank at any one time.

§ 2. EMERGENCY.] Whereas, an emergency exists in that there is no provision under the present law allowing the state depositories to give surety company bonds, therefore this act to take effect and be in force from and after its passage and approval.

Approved March 11, 1901.