

ROAD SUPERVISORS.

CHAPTER 155.

[S. B. No. 124—McArthur.]

REPORT AND COMPENSATION OF ROAD SUPERVISORS.

AN ACT to Amend Section 1112 of the Revised Codes of North Dakota for the Year 1899, Relating to the Report and Compensation of Road Commissioners.

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

§ 1. AMENDMENT.] That section 1112 of the revised codes of 1899 be amended to read as follows:

§ 1112. REPORT OF ROAD SUPERVISORS.] On or before the first Monday in January in each year, the road supervisors appointed by the board of county commissioners, shall each make a report to the board of his doings as such during the preceding year, the amount of labor [performed,] the number of days' labor necessarily performed by him in the discharge of his duties, and the county commissioners shall thereupon cause a warrant to be drawn on the county treasurer in favor of such supervisor for such services at two dollars per day, payable from the road fund belonging to such district.

Approved March 9, 1903.

REVENUE AND TAXATION.

CHAPTER 156.

[H. B. No. 75—Sheils.]

PROPERTY OMITTED FROM ASSESSMENT.

AN ACT to Provide for the Assessment of Property Omitted from Assessment, to Provide for the Adding of Taxes Not Collected to the Next Year's Tax and to Amend Section 1283 of the Revised Codes of North Dakota, 1899.

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

§ 1. AMENDMENT.] That section 1283 of the revised codes,

North Dakota, 1899, be, and the same is hereby amended to read as follows:

§ 1283. PROPERTY OMITTED FROM ASSESSMENT. TAX NOT COLLECTED TO BE ADDED TO NEXT YEAR'S TAX.] If any real or personal property shall be omitted in the assessment of any year or years, and the property shall thereby escape taxation, when such omission shall be discovered the county auditor shall enter such property on the assessment and tax books for the year or years omitted, and he shall assess the same, and extend all arrearage of taxes properly accruing against said property, with seven per cent interest thereon from the time said taxes would have become delinquent, and the same shall be extended against such property on the tax list for the current year. If any tax on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceedings or other cause, the amount of such tax which such property should have paid shall be added to the tax on such property for the current year.

Approved March 10, 1903.

CHAPTER 157.

[S. B. No. 206--Lewis.]

VALIDATING FORMER ASSESSMENTS AND LEVIES OF TAXES.

AN ACT Providing for Future Valid Assessments and Levies of Taxes and Delinquencies and Penalties Thereon..

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

§ 1. ASSESSMENTS VALID. WHEN.] Every assessment of real or personal property for the purposes of taxation, and every assessment roll, hereafter made by any officer authorized by law to assess the property described in such assessment roll for the purpose of taxation, and returned to the county auditor of any county in this state, and acted upon and adopted by the board of equalization of such county as an assessment, or assessment roll, shall be held valid; provided, such assessment or assessment roll, if it purport to be an assessment of real property, contains sufficient data from which can be definitely ascertained the description of the property intended to be assessed, and the valuation fixed thereon by the assessor; and if it is an assessment of personal property, contains the name of the owner of the property assessed, and the valuation of such property.

§ 2. TAXES VALID. WHEN.] All taxes, levied for any purpose, hereafter made in this state, by any board or officer authorized by law to make the same, shall be held valid, provided it can be definitely ascertained from the official records of the proceedings of such officer

or board, what amount of taxes, or what rate per cent of taxation was intended to be levied; and provided, further, that this act shall not be construed to validate any tax levy made for any purpose unauthorized by law or which is in excess of the amount allowed by law to be levied.

§ 3. TAX SHALL NOT BE HELD INVALID UNLESS. WHEN.] In all actions in which the validity of any tax hereafter levied comes in question, no tax shall be held invalid unless it shall be made to appear, by the party objecting thereto, that one or more of the following defects exist, to-wit:

1. That the property assessed was not subject to taxation; or in the case of an assessment of personal property, that the person assessed was not liable to taxation at the time such assessment was made, for the property or some part thereof assessed to him.

2. If the tax is upon real property, that the description of the property intended to be assessed, or the valuation thereof, cannot be definitely ascertained from the assessment roll which is the basis of such tax; and if the tax is upon personal property, that the assessment roll containing the assessment of the property upon which the tax is levied, does not contain either the name of the owner of such property, or the valuation thereof.

3. That it cannot be definitely ascertained from the official record of the proceedings of the board or officers levying the tax, what amount of taxes, or what rate per cent of taxation was intended to be levied.

4. That such taxes have been paid.

5. That the valuation of the property assessed upon which such taxes were levied, was unfair and unequal; provided, however, that no claim of any unfairness or inequality of any valuation of property in the assessment roll shall be heard, unless it appears, either that there was no meeting of the board of equalization authorized by law to equalize such assessment at the time fixed by law to hear and determine such complaint, or if there was such a meeting of such board of equalization, that such board acted in excess of its powers in relation to the valuation objected to; or that the valuation as fixed by the proper board of equalization has been unlawfully increased; but in all such cases the court shall hear the evidence and determine therefrom the amount that is justly due for such taxes, and the tax list containing the record of such taxes shall be prima facie evidence of the amount thereof justly due.

6. That the tax, or some part thereof, is in excess of the amount limited by law, or for a purpose unauthorized by law, but in such case the court shall not cancel the taxes, except as to such excess or as to such unlawful purpose.

§ 4. PARTIAL TAX HELD VALID. BECOMES DELINQUENT WHEN.] In all cases where part of any tax hereafter levied is declared void by the court, the remainder of such tax shall be valid, and shall be enforced against any property liable therefor in the same manner that

taxes of like nature are now or hereafter may be enforced, and in all such cases such part of a tax so held valid shall become and be delinquent on the first day on which penalties attach to delinquent taxes of like nature under the laws then in force, next succeeding the entry of a judgment declaring such part of tax valid, and thereupon and thereafter such penalties and interest, or either, shall attach thereto as attach to other delinquent taxes of the character under the laws then in force.

Approved March 13, 1903.

CHAPTER 158.

[S. B. No. 126—Lewis.]

VALIDATING ASSESSMENTS AND TAXES.

AN ACT Validating Assessments and Taxes, and Providing for the Collection of Such Taxes.

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

§ 1. VALIDATING ASSESSMENTS SINCE 1899.] Every assessment of real or personal property for the purpose of taxation, and every assessment roll, heretofore and since the year 1889 made by any officer authorized by law to assess the property described in such assessment roll for the purpose of taxation, and returned to the county auditor of any county in this state, and acted upon and adopted by the board of equalization of such county as an assessment, or assessment roll, is hereby made valid; provided, such assessment or assessment roll, if it purport to be an assessment of real property, contains sufficient data from which can be definitely ascertained the description of the property intended to be assessed, and the valuation fixed thereon by the assessor; and if it is an assessment of personal property, contains the name of the owner of the property assessed, and the valuation of such property.

§ 2. VALIDATING TAX LEVIES SINCE 1889. EXCEPT WHEN.] All taxes levied for any purpose, heretofore and since the year 1889 made in this state, by any board or officer authorized by law to make the same, and all tax levies heretofore and since the year 1889 made by the state board of equalization, or by any county board of equalization, are hereby made valid; provided, it can be definitely ascertained from the official records of the proceedings of such officer or board, what amount of taxes, or what rate per cent of taxation was intended to be levied; and provided, further, that this act shall not be construed to validate any tax levy made for any purpose unauthorized by law, or which is in excess of the amount allowed by law to be levied.

§ 3. ACT SHALL NOT BE HELD INVALID. EXCEPTIONS.] In all actions hereafter tried, in which the validity of any tax heretofore levied

comes in question, no tax shall be held invalid unless it shall be made to appear, by the party objecting thereto, that one or more of the following defects exist, to-wit:

1. That the property assessed was not subject to taxation; or in the case of an assessment of personal property that the person assessed was not liable to taxation at the time such assessment was made, for the property or some part thereof assessed to him.

2. If the tax is upon real property, that the description of the property intended to be assessed, or the valuation thereof, cannot be definitely ascertained from the assessment roll which is the basis of such tax; and if the tax is upon personal property, that the assessment roll containing the assessment of the property upon which the tax is levied, does not contain either the name of the owner of such property or the valuation thereof.

3. That it cannot be definitely ascertained from the official record of the proceedings of the board or officer levying the tax, what amount of taxes, or what rate per cent of taxation was intended to be levied.

4. That such taxes have been paid.

5. That the valuation of the property assessed upon which such taxes were levied, was unfair and unequal; provided, however, that no claim of any unfairness or inequality of any valuation of property in the assessment roll shall be heard, unless it appears, either that there was no meeting of the board of equalization authorized by law to equalize such assessment at the time fixed by law to hear and determine such complaint, or if there was such a meeting of such board of equalization, that such board acted in excess of its powers in relation to the valuation objected to; or that the valuation as fixed by the proper board of equalization has been unlawfully increased; but in all such cases the court shall hear the evidence and determine therefrom the amount that is justly due for such taxes, and the tax list containing the record of such taxes shall be prima facie evidence of the amount thereof justly due.

6. That the tax, or some part thereof, is in excess of the amount limited by law, or for a purpose unauthorized by law, but in such case the court shall not cancel the taxes, except as to such excess or as to such unlawful purpose.

§ 4. TAX NOT DECLARED VOID SHALL BE VALID.] In all cases where part of any tax heretofore levied is declared void by the court, the remainder of such tax shall be valid, and shall be enforced against any property liable therefor in the same manner that taxes of like nature are now or hereafter may be enforced.

§ 5. TAXES. WHEN DELINQUENT.] All taxes which are validated by this act shall become and be delinquent on the first day of July, 1903, and if then unpaid there shall attach thereto a penalty of five per cent, and thereafter such taxes shall be subject to the same penalties and interest as taxes of like nature under the laws which may then be in force; provided, however, that the provision of this

section shall not apply to cases where part of a tax, only, is held valid, as provided in section 4 of this act, but in all such cases such part of a tax so held valid shall become and be delinquent on the first day on which penalties attach to delinquent taxes of like nature under the laws then in force, next succeeding the entry of a judgment declaring such part of tax valid, and thereupon and thereafter such penalties and interest, or either, shall attach thereto as attach to other delinquent taxes of like character under the laws then in force.

§ 6. TAXES SHALL BE HELD VALID. EXCEPTION.] In all cases where real property has been sold for delinquent taxes which shall have been validated by this act, and such sale shall be adjudged void, and such taxes shall be adjudged valid under the provisions of this act, in any action, such taxes so held valid shall remain and be a lien upon the land so sold, and be subject to the penalties and interest (if any,) as in section 5 of this act provided, unless the party to such action claiming such sale to be invalid, shall have tendered to and deposited in the office of the county treasurer, before commencing such action, the full face amount of such taxes, and unless the action in which the validity of such sale, or of such taxes comes in question shall have been commenced before Jan. 1, 1904; provided, that the provisions of this act shall not apply to any action or proceeding now pending between the fee owner of land, and any person or corporation holding a tax certificate or tax deed therefor, involving the validity of such tax certificate or tax deed.

§ 7. EMERGENCY.] Whereas, there is no adequate law whereby taxes which have heretofore been irregularly levied can be enforced, therefore, that act shall take effect and be in force immediately upon its passage and approval.

Approved March 21, 1903.

CHAPTER 159.

[H. B. No. 242—Peterson.]

LISTING OF BANK STOCKS.

AN ACT to Amend Section 1203 of the Revised Codes, 1899, Relating to Bank Stock, "Where and at What Valuation to be Listed."

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

§ 1. AMENDMENT.] That section 1203 of the revised codes, 1899, be amended to read as follows:

§ 1203. BANK STOCK. WHERE AND AT WHAT VALUATION TO BE LISTED.] The stockholders of every bank located in this state, whether such bank has been organized under the banking laws of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock, in the county, town, district, city or village

where such bank or banking association is located, and not elsewhere, whether such stockholders reside in such places or not; such shares shall be listed and assessed annually, with regard to the ownership and value thereof on the first day of April of each year. To aid the assessor in determining the value of such shares of stock, the accounting officer of every bank shall furnish a statement to the assessor, verified by oath, showing the amount and number of such shares of capital stock of such bank, the amount of its surplus or reserve fund and undivided profits in excess of an amount equal to five per cent of the loans and discounts of such bank; the amount of its net investments in real estate, which real estate shall be returned in the name of the bank and shall be assessed and taxed as other real estate is under this article. To determine the real value of such real estate investments the assessor shall strike from his lists all real estate which said bank has sold to any party or parties under any contract whereby the party or parties making and signing such contract agrees to pay all taxes levied against said property. The assessor shall deduct the net amount of said investment in real estate from the aggregate amount of such capital and surplus, and the remainder shall be taken as a basis for the valuation of such shares of stock in the hands of the stockholders subject to the provisions of law requiring all property to be assessed at its true and full value. The shares of capital stock in national banks not located in this state, held in this state, shall not be required to be listed under this article.

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

§ 3. EMERGENCY.] An emergency exists in that property will be listed and assessed for taxation for the year 1903, which should be controlled by the provisions of this act, and it is necessary, therefore, that this act should become a law before the first day of July succeeding its enactment, therefore, this act shall take effect and be in force from and after its passage and approval.

Approved March 12, 1903.

CHAPTER 160.

[H. B. No. 41—Wall.]

TAX LEVY IN CITIES.

AN ACT to Amend Section 2494, Article 15 of the Revised Codes of 1899, Relating to the Tax Levy and Rate of Taxation in Cities.

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

§ 1. AMENDMENT.] That section 2494, of article 15, of the revised codes of 1899, be amended and re-enacted to read as follows:

§ 2494. MADE WHEN.] The common council of such cities shall,

on or before the first Monday in September of each year, or within ten days thereafter, make the tax levy for the current fiscal year, and fix the rate of taxation upon the property in such city, and the auditor of such city shall forthwith transmit the same to the county auditor.

§ 2. REPEAL.] All acts or parts of acts not in conformity herewith are hereby expressly repealed.

§ 3. EMERGENCY.] Whereas, there is no provision of law providing for a uniform date for the certification of taxes for municipalities, and there is a conflict between various statutes as to the time when such tax levy shall be made and certified to, therefore, an emergency exists, and this act shall take effect immediately after its passage and approval.

Approved February 24, 1903.

CHAPTER 161.

[H. B. No. 168—Leech.]

COLLECTION OF TAXES ON PROPERTY BID IN BY STATE OR COUNTY.

AN ACT to Enable Boards of County Commissioners to Institute Proceedings to Enforce Payment of Taxes on Real Property Sold to the State or County for Taxes, and Remaining Unredeemed for More Than Three Years.

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

§ 1. BOARD OF COUNTY COMMISSIONERS AUTHORIZED TO INSTITUTE AND CONDUCT PROCEEDINGS.] The board of county commissioners in any county in this state is hereby authorized to cause the proceedings hereinafter provided to be instituted and conducted, whenever in the judgment of the said board it is advisable to do so. Whenever the board of county commissioners desire such proceedings to be instituted, it shall, at some regular meeting, pass a resolution to that effect, and the proceedings hereinafter provided shall be thereupon instituted forthwith.

§ 2. COUNTY AUDITOR TO MAKE LIST OF LANDS. CONTENTS.] The county auditor shall make a list of every tract of land which appears upon the records of said county to have been sold to the state or county more than three years prior to the date of such resolution, and upon which land the taxes for which it was sold have not been paid to the county by redemption or assignment to an actual purchaser, subsequent to the sale. Such list shall include all such pieces or parcels which may at such tax sale or sales have been struck off or declared to have been forfeited to the state or county, whether such sale or forfeiture 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 owner, so state, and the amount of the tax for each year up to but excluding the taxes for the year in which the list is filed, with accrued penalty and interest. The county auditor shall attach to said list his affidavit to the effect that the same is correct. He shall immediately 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 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. DUTY OF COUNTY CLERK.] When the list required by section 2 of this act shall have been filed the clerk shall forthwith make a copy thereof, and attach thereto a notice which may be in substantially the following form:

State of North Dakota, County of, District Court,
 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. Pursuant to a resolution of the board of county commissioners of county, adopted on the day of, 19...., the county auditor of said county has filed in my office a list of all real property heretofore sold to the state or county for taxes, and remaining unredeemed for more than three years, a copy of which list is hereto attached. 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 objections 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 each piece or parcel of land for taxes in such list appearing against it, and for penalties, interest and costs.

(Signed)

Clerk of the District Court in the County of

§ 4. COUNTY AUDITOR SHALL PUBLISH LIST. PUBLISHER SHALL MAKE AFFIDAVIT OF PUBLICATION.] The county auditor shall cause the said notice and list to be forthwith published, once in each of three consecutive weeks, in some newspaper of general circulation, printed in the English language, published in the county in which the pro-

ceedings 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 commissioners 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. ANSWER OF DEFENSE.] 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 the 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 objections may be to the taxes or penalties for one or more of such years.

§ 6. COUNTY 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 one 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 costs of the proceedings, which judgment shall include all of such pieces or parcels and shall be substantially in the following form:

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

In the matter of proceedings to enforce payment of taxes on real property sold to the state or county and remaining unredeemed for more than three years.

A list of real property sold to the state or county for taxes and remaining unredeemed more than three years, in the 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 as 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 amounts set opposite the same, as follows: (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 of 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 piece or parcel 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 of 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 costs, 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 on which the taxes have been paid, and such tax shall be omitted from the judgment entered by the clerk.

§ 7. IF ANSWER FILED COMMISSIONERS MAY EMPLOY ATTORNEY. COURT SHALL TRY AND DISPOSE OF CASE.] If an 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 said 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. JUDGMENT SHALL BE RENDERED AGAINST LAND. WHEN.] 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 each of 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 sustains 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 judgments 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. LIST FILED WITH CLERK OF COURT PRIMA FACIE EVIDENCE OF VALIDITY. TAX HELD INVALID. WHEN.] In all proceedings under this act the list filed with the clerk of the district court shall be prima facie evidence of the validity of all taxes charged therein. No tax involved in such proceedings shall be held invalid by reason of any irregularity in the assessment or assessment roll, or levy; provided, the assessment roll contains sufficient data from which can be definitely ascertained the description of the property intended to be assessed and the valuation fixed thereon by the assessor; and provided, the levy of such tax was made by any board or officer authorized by law to make the same, and it can be definitely ascertained from the official records of the proceedings of such officer or board what amount of taxes or what rate per cent of taxation was intended to be levied; and, provided, such levy was for a lawful purpose and within the limit authorized by law. No tax involved in proceedings under this act shall be held invalid unless it be made to appear by the party objecting thereto that one or more of the following defects exist, to-wit:

1. That the property was not subject to taxation.
2. That the description or valuation of the property cannot be definitely ascertained from the assessment roll.
3. That it cannot be definitely ascertained from the official record of the proceedings of the board or officer levying the tax what amount of taxes or what rate per cent of taxation was intended to be levied.
4. That such taxes have been paid.
5. That the valuation of the property for taxation was unfair or unequal; provided, however, that no claim of any unfairness or inequality of any valuation of property shall be heard unless it appears either, that there was no meeting of the board of equalization author-

ized by law, to hear and determine such complaint, or if there was such meeting of such board, that it acted in excess of its powers in relation to the valuation objected to; or, that the valuation fixed by the proper board has been unlawfully increased; but in all such cases the court shall hear the evidence and determine therefrom the amount that is justly due for such taxes.

6. That the tax or some part thereof is in excess of the amount limited by law, or for a purpose unauthorized by law; but in such cases the court shall not cancel the taxes except as to such excess or as to such unlawful purpose.

§ 10. JUDGMENT MAY BE FINAL, EXCEPT MAY BE SUBMITTED TO SUPREME COURT. 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 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 if applied for by a party objecting to the taxes shall not stay the entry of judgment nor stay the sale thereunder unless the party applying therefor shall execute and file with the clerk of the district court an undertaking with at least two sufficient sureties to be approved by the judge of the district court, conditioned, that such party will pay all taxes, penalties, interest and costs awarded against him in such proceedings if the decision of the district court is affirmed in whole or in part. The same costs and disbursements shall be allowed to either party on such proceedings as are allowed by law in appeals to the supreme court.

§ 11. TAX JUDGMENTS. DUTY OF CLERK OF COURT.] 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. ANY PERSON MAY PAY TAXES 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 cost, 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. SHERIFF SHALL SELL LAND. WHEN. FORM OF NOTICE.] 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 piece or parcel 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 consecutive 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 no such newspaper published in the county where the proceedings are instituted, 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
....., 19....., in proceedings for enforcing payment of taxes upon real estate sold for taxes to the state or county and remaining unredeemed, I shall on the day of, at ten 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.

.....
Sheriff of County.

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

§ 14. SHERIFF SHALL SELL AT PUBLIC VENDUE. 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 money paid thereon.

§ 15. SHERIFF SHALL EXECUTE CERTIFICATE TO PURCHASER. 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 North Dakota, do hereby certify that at a sale of lands pursuant to the real estate tax judgment entered in the district court in the county of, North Dakota, on the day of 19...., in proceedings to enforce payment of taxes on lands forfeited to the state or county for taxes, which sale was held at in said county of, North Dakota, the following described piece or parcel of land in said county, to-wit: (Insert description) was struck off and sold to, for the sum ofdollars; and in consideration thereof, and pursuant to the statute in such case made and provided, I do hereby convey the above described piece or parcel of land to said his heirs and assigns, to have and to hold the same unto the said his heirs and assigns forever, subject, however, to redemption as provided by law.

Witness my hand this day of 19....

Sheriff ofCounty, North Dakota.

Such certificate in case the land shall not be redeemed, shall pass to the purchaser or county the absolute title to the land therein described without any other act or deed whatever, subject, however, to any taxes levied thereon for the year in which the list is filed and subsequent years. Such certificate shall be acknowledged and 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. OWNER OF CERTIFICATE TO GIVE NOTICE OF TIME OF REDEMPTION.] Not more than ninety days preceding the expiration of one year 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 of the county 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 paid by the purchaser or assigns, with date of payment, and further stating that the time for redemption will expire one year from the date of sale; or if the notice is served less than sixty days before the expiration of the year, then sixty days after the service of said notice; said notice to be signed by the holder of the certificate or his agent or attorney. The said notice shall be served by the sheriff on the occupant of the land therein described in the same manner as a summons in a civil action is served; but if the land is unoccupied the sheriff shall post a copy of the notice in a conspicuous place on the

premises. Immediately after completing service of the notice the sheriff shall return the notice to and file the same with the county auditor, together with his return of service thereon, which return shall show when and how the notice was served, and shall be prima facie evidence of the facts therein recited. The time for redemption from any such sale shall not expire until the expiration of sixty days from the date of the service of such notice. After the period of redemption shall have expired, and no redemption made, the county auditor shall issue to the holder of the 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 office of the register of deeds as an instrument affecting real property. Such certificate or the record thereof shall be prima facie evidence that the right to redeem has expired, and after the expiration of two years from its date shall be conclusive evidence of the service of the notice and failure to redeem.

§ 17. CERTIFICATE EVIDENCE OF COMPLIANCE.] 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 no 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 sale.

§ 18. DUTY OF SHERIFF.] 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, file with the clerk of the district court 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 date on which the same was published; the clerk shall then mark said judgment satisfied on his records.

§ 19. LANDS BOUGHT BY COUNTY CANNOT AGAIN BE SOLD FOR SUBSEQUENT TAXES. EXCEPTION.] Taxes for subsequent years shall be levied on lands bid in for the county the same as on other lands subject to taxation, but such lands shall not again be sold for subsequent taxes unless the lands are redeemed or the right of the county

as a purchaser assigned. After the expiration of the time for redemption all lands bid in for the county remaining unredeemed or unassigned after sale shall cease to be taxed, unless the board of county commissioners otherwise direct.

§ 20. COUNTY AUDITOR SHALL ASSIGN RIGHT OF COUNTY TO UNREDEEMED LAND. TO WHOM. FORM OF ASSIGNMENT.] After any piece or parcel of land shall have been bid in for the county, 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, penalties 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 land 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 the 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 shall be acknowledged and may be recorded as deeds of real estate. Such assignee of the county shall succeed to all the rights acquired by the county at such sale, but as a condition precedent to acquiring any absolute title to the lands sold, he must give the same notice of the expiration of the time of redemption as is herein required to be given by the purchaser at the sale.

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

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 penalty that may have accrued on such piece or parcel after such assignment, including the fees, if any, for serving notice of expiration of redemption.

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, including the fees, if any, for serving notice of expiration of redemption.

Upon receipt of such payment from a redemptioner, 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,, auditor of the county of, state of North Dakota, do hereby certify that on the day of 19...., paid into the treasury of the county the sum of dollars, 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. MINORS, INSANE PERSONS, ETC., HAVING ESTATE IN LAND MAY REDEEM. WHEN.] Minors, insane persons, idiots, or persons in captivity or in any country with which the United States is at war, having any estate in, or lien on lands sold for taxes, may redeem the same within one year after such disability shall cease, but in such cases the right to redeem must be established in a suit for that purpose, brought against the party holding the title under the sale.

§ 23. ANY PERSON INTERESTED MAY REDEEM. HOW.] 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. PROCEDURE IN CASE OF REDEMPTION.] Upon application of the party entitled thereto, the treasurer upon the order of the auditor shall pay to such applicant any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due thereon. The procedure upon redemption except as herein otherwise provided shall be the same as that prescribed by law in respect to sales for delinquent taxes.

§ 25. PERSON IN POSSESSION MAY REDEEM. WHEN.] 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 COURT.] The fees charged by the clerk of the district court in said proceedings shall be as follows: For making a copy of list for publication, the sum of five cents for each piece or parcel of land described in said list. For entry of judgment against tracts as to which no answer was 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 charge for preparing and filing the list aforesaid, the sum of ten cents for each tract therein described, and said fees shall be included in the amount charged to each tract in the judgment. All such fees shall be retained by the county wherein such proceedings are instituted.

§ 27. COUNTY COMMISSIONERS SHALL AWARD ADVERTISING. How.] 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 for at least six months prior to the time of such publication, the sum of twenty 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. CLERK TO DELIVER TRANSCRIPT TO SHERIFF. WHEN.] When judgment shall have been entered on the issue raised by answer to any tract under the provisions of this 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 tract 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. And the notice of sale in such cases to be posted and published by the sheriff shall specifically describe each tract to be sold.

§ 29. FEES OF SHERIFF.] The sheriff for all acts required of him under the provisions of this act shall receive the following compensation:

First, for receiving and collecting of money under the provisions 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 fund 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. PURCHASER ENTITLED TO POSSESSION. WHEN.] 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 refuses or neglects to deliver such possession, such person may be proceeded against as a person holding over after the termination of his estate, which proceeding may be instituted and prosecuted as prescribed in the code of civil procedure of this state.

§ 31. PURCHASE PRICE TO BE REFUNDED WHEN SALE DECLARED VOID.] 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 the taxes, penalties and interest upon such piece or parcel of land, he shall have a lien upon 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. ANY PERSON MAY PAY TAXES. WHEN.] Whenever the proceeding herein provided for shall have been directed to be instituted by the board of county commissioners, any person may pay the taxes mentioned in section 2 of this act, on or before the day when the list is filed with the clerk of the district court as provided in section 2 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 of each year became delinquent, and without any other interest, penalty or costs; and such payment shall relieve the piece or parcel of land on which the taxes shall be so 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 an 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. PROCEEDINGS IN CASE OF ASSIGNMENT.] 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 endorse on such assignment the word "countersigned," and sign his name to the same; and no such assignment shall be recorded by the register of deeds until such endorsement is made.

§ 34. RECORDS 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. LOCAL ASSESSMENTS DEEMED TAXES.] Local assessments shall be deemed taxes for all the purposes of this act.

§ 36. DUTY OF CLERK.] 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. PROCEEDING RESORTED TO. HOW OFTEN.] The proceedings provided in this act shall not be resorted to in any county oftener than once in six years.

§ 38. ACT NOT TO REPEAL LAW RESPECTING POWERS OF COUNTY COMMISSIONERS.] This act shall not be construed so as to repeal any existing laws with respect to the power of boards of county commissioners to dispose of lands forfeited to the state or county for taxes.

§ 39. DOES NOT WAIVE EFFECT OF VALID JUDGMENT.] Nothing herein contained shall be construed to waive the conclusive effect of any valid judgment heretofore entered against any of the lands affected by this act in proceedings under chapter 67 of the general laws of 1897, and in entering judgment in proceedings under this act against such lands for taxes included in a judgment entered against such land under said former act, the amount of such taxes included in said former judgment with the interest accrued thereon under said act shall be included in the judgment under this act.

§ 40. EMERGENCY.] Whereas, there are no proceedings provided by law whereby the several counties in this state can institute general proceedings to test the validity of the taxes and tax sales of lands which have been sold to the state or county for taxes and remaining unredeemed for more than three years, and whereas, it is essential to the welfare of many of the counties that such proceedings be instituted immediately, therefore, this act shall take effect and be in force immediately after its passage and approval.

Approved March 13, 1903.

CHAPTER 162.

[S. B. No. 212—Main.]

IMPROVEMENT OF COUNTY ROADS.

AN ACT to Amend and Re-enact Section 1081 of the Political Code of 1899, as Amended by Chapter 151 of the Session Laws of 1901, and to Amend and Re-enact Sections 1082 and 1084 of the Political Code of 1899, Relating to the Expenditure of Money by Contract for Road Improvements in Counties not Organized Into Civil Townships and Prescribing the Duties of County Commissioners With Reference Thereto.

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

§ 1. AMENDMENT.] That section 1081 of the political code of 1899 be amended and re-enacted to read as follows:

§ 1081. COUNTY ROAD FUND.] In each county in this state having a population of two thousand or more, according to the latest United States or state census, there may be levied and collected annually, as other county taxes are levied and collected, a property tax

of not less than one mill on each dollar of the assessed valuation of all taxable property in the county, except in incorporated cities and villages, which, when collected, shall be kept in a distinct fund, to be known as the county road fund, and expended in the improvement of highways, under the direction of the board of county commissioners, as herein provided. Such tax shall be in addition to all other taxes for highway purposes otherwise prescribed by law; provided, that in counties not organized into civil townships the board of county commissioners of any such county may contract to expend and expend all money levied and collected under the provisions of section 1229 of the political code of 1899 as amended by section 1 of chapter 151 of the session laws of 1901.

§ 2. AMENDMENT.] That section 1082 of the political code of 1899 be amended and re-enacted to read as follows:

§ 1082. FUND. HOW EXPENDED.] Such fund shall be expended only in grading, ditching and surfacing, in proper form and condition for public travel, such highways or parts of highways, howsoever established, as constitute the principal thoroughfares of the county, communicating with shipping points and market places resorted to by inhabitants of the county, for which the means otherwise provided are not, in the opinion of the county commissioners, sufficient.

§ 3. AMENDMENT.] That section 1084 of the political code of 1899 be amended and re-enacted to read as follows:

§ 1084. BOARD TO ADVERTISE FOR BIDS FOR WORK.] At its regular April session in each year the board of county commissioners shall determine what amount of such funds is or will be available for expenditure during the ensuing season, in improvements, and shall apportion such available funds, as nearly as may be, to the several highways upon which such improvements have been ordered, but no part thereof shall be set apart for the benefit of any highway upon which the work of improvement has not been commenced, until sufficient provision shall have been made for the completion of the work upon highways whenever it has been in part performed. It shall thereupon advertise in an issue of each week of some newspaper of the county until the last Saturday in such month for proposals to do all work contemplated during the ensuing season for which such appropriation has been made, and at its special meeting on the last Saturday of such month, it shall let the same by contract to the lowest responsible bidder, whom it shall deem competent, requiring him to give such bond as it shall deem sufficient, to secure the fulfillment of his part of such contract.

§ 4. REPEAL.] All acts or parts of acts in conflict herewith are hereby expressly repealed.

§ 5. EMERGENCY.] An emergency exists in this, that the provisions of this act require certain contracts to be advertised for by the county commissioners in the month of April of this year, therefore, this act shall take effect and be in force from and after its passage and approval.

Approved March 10, 1903.

CHAPTER 163.

[H. B. No. 244—Davis.]

WHEN TAXES DELINQUENT.

AN ACT to Amend Section 1256 of the Revised Codes of the State of North Dakota, Relating to When Real Estate Taxes Become Due and Delinquent, Penalty and Interest.

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

§ 1. AMENDMENT.] That section 1256 of the revised codes of the state of North Dakota, 1899, be, and the same is amended and re-enacted so as to read as follows :

§ 1256. WHEN REAL ESTATE TAXES BECOME DUE AND DELINQUENT. PENALTY AND INTEREST.] All real estate taxes shall become due on the first day of December in each and every year for which the tax is levied, and become delinquent on the first day of March 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 April following an additional penalty of three per cent, and 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 13, 1903.

CHAPTER 164.

[H. B. No. 243—Davis.]

DELIVERY OF TAX LISTS TO COUNTY TREASURER.

AN ACT to Amend Section 1232 of the Revised Codes of the State of North Dakota, 1899, Relating to Tax Lists, When Delivered to Treasurer.

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

§ 1. AMENDMENT.] That section 1232 of the revised codes of the state of North Dakota, 1899, be and the same is hereby amended so as to read as follows :

§ 1232. TAX LISTS. WHEN DELIVERED TO TREASURER.] The county auditor shall deliver the tax lists of the several districts of

the county to the county treasurer on or before the first day of December in each year, taking his receipt therefor; and such list shall be full and sufficient authority for the county treasurer to receive and collect taxes therein levied.

Approved March 13, 1903.

CHAPTER 165.

[S. B. No. 12—Garnett.]

TAXING HAWKERS AND PEDDLERS.

AN ACT Taxing the Occupation of Hawkers and Peddlers, Regulating the Licensing of Persons Engaged in Such Occupation, Increasing the Ordinary County Revenue by Such Taxation, and Prescribing Penalties for Violation of its Provisions.

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

§ 1. MUST PROCURE LICENSE.] It shall be unlawful for any person to travel from place to place in any county of this state, for the purpose of carrying to sell, or exposing or offering to sell, barter or exchange, any goods, wares, merchandise or any other property whatever, without first obtaining a license therefor from the auditor of said county.

§ 2. HOW OBTAINED.] Each person desiring to obtain a license as peddler, shall make application to the county auditor of the county in which he desires to peddle, which application shall be signed by the applicant, and shall state in what manner the applicant desires to travel as a peddler, whether on foot, or with one or more horses, or other beasts of burden.

§ 3. FEE.] Each applicant, before he shall be entitled to such license, shall pay into the treasury of such county where his application is made, the following sums respectively, as and for the taxes due from him on account of the pursuit of the occupation of peddling, to-wit: If for a license to travel on foot, the sum of five dollars; if for a license to travel and carry his goods with a single horse, or other beast, carrying or drawing a burden, the sum of twenty-five dollars; if for a license to travel and carry with a vehicle or carriage, drawn by two horses or animals, the sum of fifty dollars; if for a license to travel and carry his goods with a vehicle or carriage drawn by more than two horses or animals, or propelled in any other manner, the sum of seventy-five dollars. Such license shall authorize the holder thereof to pursue within said county the business of hawking and peddling in the manner set forth in said license for the period of one year from the date of its issue, and no longer.

§ 4. COUNTY AUDITOR TO GRANT LICENSE.] The county auditor, upon the filing of such application, together with the treasurer's re-

ceipt for the proper license fee, shall grant such applicant a license under his official seal, authorizing such licensee to travel and pursue the business in the manner stated in his application, for the term of one year from the date of the issuance of such license.

§ 5. CONTENTS.] It shall be the duty of the county auditor issuing such license under this act, to make a record of the same, including the date when issued, the name of the person receiving the license the purpose for which issued, and the amount received therefor.

§ 6. REVENUE. HOW DISPOSED OF.] All money paid into the county treasury under the provisions of this act shall be placed to the credit of the ordinary county revenue, including the support of the poor, to be disbursed in the same manner as the funds derived from the usual course of taxation for such account.

§ 7. PENALTY.] Any person found traveling or trading in any county in this state contrary to the provisions of this act, or shall refuse to produce a license for examination, when requested so to do, by any resident or officer of the county in which said person shall be traveling as a peddler, shall be deemed guilty of a misdemeanor, and upon a conviction thereof shall be punished by a fine not exceeding fifty dollars, or by imprisonment in the county jail where the offense was committed, not exceeding thirty days, or both such fine and imprisonment.

§ 8. EXCEPTION.] Nothing herein contained shall be so construed as to impair, interfere with or take away any existing rights or authority of incorporated cities, towns and villages to license and regulate peddlers within their incorporated limits.

§ 9. REPEAL.] All acts or parts of acts inconsistent herewith are hereby repealed.

§ 10. EMERGENCY.] Whereas, an emergency exists requiring that this act shall take effect immediately, in that there is no valid enactment now in force upon the subject herein contained, this act shall take effect and be in force from and after its passage and approval.

Approved March 2, 1903.

CHAPTER 166.

[S. B. No. 108—Lavayea.]

LEGALIZING IRREGULARITIES IN TAXES.

AN ACT Providing That No Tax Shall be Set Aside for any Irregularity or Defect in Form, or Illegality in Assessing, Laying or Levying Such Tax, if the Person Against Whom, or the Property Upon Which Such Tax is Levied, Assessed or Laid is in Fact Liable to Taxation, and Giving the Courts Power to Amend and Correct all Irregularities and Defects in the Form or Manner of Assessment.

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

§ 1. TAX SHALL NOT BE SET ASIDE FOR IRREGULARITY.] In any action or proceeding for the collection or annulment of taxes levied or assessed against any person or property in this state and in any action or proceedings to determine adverse claims to real estate, no tax shall be set aside for any irregularity or defect in form, or illegality in assessing, laying or levying such tax if the person against whom or the property upon which such tax is levied, assessed or laid is in fact liable to taxation, unless it be made to appear to the court that such irregularity resulted to the prejudice of the party objecting, or that the taxes against such person or property have been partially, unfairly or unequally assessed, and in such cases the court may reduce the amount of such taxes and give judgment accordingly; the court shall also have power to amend and correct all irregularities or defects in the form or manner of assessment.

§ 2. EMERGENCY.] Whereas, there now exists no adequate provision of law giving courts power to amend or correct any irregularity or defect in the levy or assessment of taxes, an emergency exists, therefore, this act shall be in force and take effect upon its passage and approval.

Approved March 21, 1903.

CHAPTER 167.

[H. B. No. 38—Wall.]

PAYMENT OF ASSESSMENTS BEFORE TRANSFER OF
PROPERTY.

AN ACT to Amend Section 1278 of the Revised Codes of 1899, as Amended by Chapter 144 of the Session Laws of 1901, and to Provide that all Taxes and Assessments Shall be Paid Before Transfer of Property.

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

§ 1. AMENDMENT.] That section 1278 of the revised codes of 1899, as amended by chapter 144 of the session laws of 1901, be further amended and re-enacted to read as follows:

§ 1278. DUTY OF COUNTY AUDITOR.] 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 special assessments due thereon, or if it has been sold for taxes; and if there are delinquent taxes or special assessments due or installments or special assessments due, he shall certify to the same, and when the receipt of the county treasurer shall be produced for the said delinquent taxes, or special assessments or installments of special assessments, and for any other delinquent taxes or special assessments, or installments of special assessments, 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, "delinquent taxes and special assessments or installments of special assessments paid and transfer entered," or if the land described has been sold for taxes, "paid by sale of the land described within," or if it is an instrument entitled to record without regard to taxes, "transfer entered," 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 one hundred dollars, and not exceeding one thousand dollars, 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 changes in the record title, and final decree of distribution entered in county courts shall have endorsed thereon "auditor's certificate, transfer entered," and may be recorded by the register of deeds without any such cer-

tificates 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 twenty-five cents for each certificate from the person or persons presenting the same for certification, and 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 expressly repealed.

§ 3. EMERGENCY.] Whereas, it is necessary for municipalities throughout this state to collect special assessments and require persons to pay the same, and there being no law sufficient for that purpose, therefore, an emergency exists requiring this act to take effect immediately after its passage and approval.

Approved March 10, 1903.

CHAPTER 168.

[S. B. No. 170—Johnson.]

SALE OF PROPERTY BID IN BY COUNTY.

AN ACT to Amend and Re-enact Section 1271 of the Revised Codes of 1899, Relating to the Mode of Procedure in Obtaining Title to Property Bid in for the County at Tax Sale and Prescribing Manner of Sale and Conveyance of Such Property and the Disposition of the Proceeds of Such Sale.

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

§ 1. AMENDMENT.] That section 1271 of the revised codes of 1899 be, and the same is hereby amended to read as follows:

§ 1271. SALE OF PROPERTY BID IN FOR THE COUNTY.] All pieces or parcels of real property bid in for the county under the provisions of this chapter, and not redeemed or assigned within three years from the date of the certificate of sale, shall, upon the giving of the required notice of expiration of redemption, become the absolute property of the county and may be disposed of by the county auditor at public or private sale, as the county commissioners may direct, subject to such rules and restrictions as they may prescribe. The county auditor shall execute deeds for all property so sold to the purchasers thereof, in the same manner and with like effect as upon other certificates of purchase of tax sale, and the proceeds of such sale shall be paid into the county treasury, and the amounts due the state, or any city, township, incorporated village, or school district from the taxes for which the same were sold, or their just proportion thereof, shall be apportioned and placed to the credit of the state, city, township, incorporated village or school corporation entitled thereto, and the remainder

shall go into the general fund of the county. Any person having an interest in or lien upon any piece or parcel of forfeited land may redeem the same any time after forfeiture, and before the sale thereof, by paying the amount due thereon.

Approved March 10, 1903.

CHAPTER 169.

[S. B. No. 15—Robinson.]

REDEMPTION OF REAL PROPERTY SOLD UPON
EXECUTION.

AN ACT to Amend Section 5540 of the Revised Codes of the Revision of 1899, Relating to the Redemption of Real Property Sold Upon Execution.

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

§ 1. AMENDMENT.] That section 5540 of the revised codes of North Dakota, of the revision of 1899, be amended so as to read as follows:

§ 5540. WHO MAY REDEEM. REDEMPTIONER.] Property sold subject to redemption, or any part sold separately, may be redeemed in the manner hereinafter provided by the following persons, or their successors in interest:

1. The judgment debtor, or his successors in interest.
2. A creditor having a lien by judgment, mortgage or otherwise on the property sold or on some share or part thereof, subsequent to that on which the property was sold. The persons mentioned in the second subdivision of this section are in this chapter termed redemptioners.

§ 2. EMERGENCY.] Whereas, an emergency exists in that there is no provision of law for the redemption of real property sold upon execution by other than lien holders by judgment or mortgage, this act shall take effect upon approval.

Approved March 9, 1903.

CHAPTER 170.

[S. B. No. 177—Little.]

SHERIFF'S FEES FOR MAKING DISTRESS AND SALE.

AN ACT to Amend Section 1249 of the Revised Codes, Relating to Sheriff's Fees for Making Distress and Sale.

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

§ 1. AMENDMENT.] That section 1249 of the revised codes is hereby amended so as to read as follows:

§ 1249. FEES OF SHERIFF.] The sheriff or his deputy shall be allowed the same fees for making distress and sale of goods and chattels, for the payment of taxes, as are allowed by law for making levy and sale of property on execution; provided, however, that the traveling fees shall be five cents a mile for each mile actually and necessarily traveled, and that in no case shall the mileage herein provided for be charged more than once under any pretext whatever, which fees shall be added to any tax and collected by the sheriff, and it shall be the duty of the sheriff or his deputy to furnish the county commissioners, together with his bill for such services, a full and complete description of his route traveled, and in no case shall mileage be charged more than once from the county seat of the county in which the services required by this article are performed; provided, further, however, that when the sheriff collects delinquent personal tax without distress and sale he shall receive a fee of one dollar on such collection, to be paid by the delinquent.

Approved March 10, 1903.

CHAPTER 171.

[H. B. No. 239—Young.]

SUCCESSION OR INHERITANCE TAX.

AN ACT Providing for the Assessment and Collection of Collateral Succession or Inheritance Tax.

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

§ 1. RATE.] All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the statutes of succession or inheritance of this or any other state, or by deed, grant, sale or gift or intended to take effect in

possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of an adopted child of a descendant (decedent) or to or for charitable, educational or religious societies or institutions within this state, shall be subject to a tax of two per centum of its valuation, above the sum of twenty-five thousand dollars, after the payment of all debts for the use of the state; and all administrators, executors and trustees, and any such grantee under a conveyance, and any such donee under a gift, made during the grantor's or donor's life, shall be respectively liable for all such taxes to be paid by them, respectively, except as herein otherwise provided, with lawful interest as hereinafter set forth, until the same shall have been paid. The tax aforesaid shall be and remain a lien on such estate from the death of the decedent until paid.

§ 2. DEBTS DEDUCTED. The term "debts" shall include, in addition to debts owing by decedent at the time of his death, the local or state taxes due from the estate prior to his death, and a reasonable sum for funeral expenses, court costs, including the costs of appraisal made for the purpose of assessing the collateral succession or inheritance tax, the statutory fees of executors, administrators or trustees, and no other sum; but said debts shall not be deducted unless the same are approved and allowed, within fifteen months from the death of decedent, as established claims against the estate, unless otherwise ordered by the judge or court of the proper county.

§ 3. PROPERTY SUBJECT TO TAX.] Except as to property passing to persons, corporations or societies exempted by section 1 of this act from the collateral succession or inheritance tax, and real property located outside of the state passing in fee from the decedent owner, the tax imposed under the provisions of this act shall be assessed against and be collected from, property of every kind, which, at the death of the decedent owner is subject to or thereafter, for the purpose of distribution, is brought into this state for distribution purposes, or which was owned by any decedent domiciled within the state at the time of the death of such decedent even though the property of said decedent so domiciled was situated outside of the state.

§ 4. CONSTRUCTION.] In the construction of this act, the words "collateral heirs" shall be held to mean all persons who are not excepted from the provisions of the collateral succession or inheritance tax under the provisions of this act, except section 3 hereof, shall apply to all pending estates which are not closed, and the property subjected by this act to the said tax is liable to the provisions herein contained, as to the amount and lien hereof, and the manner of enforcement and collection thereof, except as herein specifically provided otherwise.

§ 5. FOREIGN ESTATES AND DEDUCTION OF DEBTS.] Whenever any property belonging to a foreign estate, which estate, in whole or in part, is liable to pay a collateral succession or inheritance tax in this

state, and said tax shall be assessed upon the market value of said property remaining after the payment of such debts and expenses as are chargeable to the property under the laws of this state; in the event that the executor, administrator or trustee of such foreign estate files with the clerk of the court having ancillary jurisdiction, and with the treasurer of state, duly certified statements exhibiting the true market value of the entire estate of the decedent owner, and the indebtedness for which the said estate has been adjudged liable, which statement shall be duly attested by the judge of the court having original jurisdiction, the beneficiaries of said estate shall then be entitled to have deducted such proportion of the said indebtedness of the decedent from the value of the property as the value of the property within this state bears to the value of the entire estate.

§ 6. FOREIGN ESTATES AND DIRECT AND COLLATERAL BENEFICIARIES.] Whenever any property, real or personal, within this state belongs to a foreign estate, and said foreign estate is in part exempt from the collateral succession or inheritance tax, and in part subject to said collateral succession or inheritance tax, and it is within the authority or discretion of the foreign executor, administrator or trustee administering the estate to dispose of the property, not specifically devised to direct heirs or devisees in the payment of the debts owing by decedent at the time of his death, or in the satisfaction of legacies, devisees or trusts given to direct and collateral legatees or devisees, or in payment of the distributive shares of any direct and collateral heirs, then the property within the jurisdiction of this state belonging to such foreign estate, shall be subject to the collateral succession or inheritance tax imposed under the provisions hereof, and the tax due thereon shall be assessed as provided in the next preceding section of this act, and with the same proviso respecting the deduction of the proportionate share of the indebtedness, as herein provided.

§ 7. LIEN.] It shall be the duty of the executor, administrator or trustee, immediately upon his appointment, to make and file a separate inventory, and [any] will to the contrary notwithstanding, of all the real estate of the decedent liable to such tax, and to cause the lien of the same to be entered upon the lien book in the office of the clerk of the court in each county where each particular part of said real estate is situated, and no conveyance of said estate or interest therein, which is subject to such tax before or after the entering of said lien, shall discharge the estate so conveyed from the operation thereof.

§ 8. APPRAISAL.] All the real estate of the decedent subject to such tax shall, except as hereinafter provided, be appraised within thirty days next after the appointment of an executor, administrator or trustee, and the tax thereon, calculated upon the appraised value after deducting debts for which the estate is liable shall be paid by the person entitled to said estate within fifteen months from the approval by the court of such appraisal, unless a longer period is

fixed by the court, and in default thereof, the court shall order the same, or so much thereof as may be necessary to pay such tax, to be sold.

§ 9. REMAINDERS.] When any person whose estate, over and above the amount of his just debts, exceeds the sum of one thousand dollars shall bequeath or devise any real property to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, or lineal descendant of such child, during life or for a term of years, and the remainder to a collateral heir or to a stranger to the blood, the court, upon the determination of such estate for life or years, shall upon its own motion or upon the application of the treasurer of state, cause such estate to be appraised at its then actual market value, from which shall be deducted the value of any improvements thereon, or betterments thereto, if any, made by the remainder man during the time of the prior estate, to be ascertained and determined by the appraisers, and the tax on the remainder shall be paid by such remainder man within sixty days from the approval by the court of the report of the appraisers. If such tax is not paid within said time, the court shall then order said real estate, or so much thereof as shall be necessary to pay such tax, to be sold.

§ 10. LIFE ESTATE.] Whenever any real estate of a decedent shall be subject to such tax, and there be a life estate or interest for a term of years given to a party other than named in the preceding section, and the remainder to a collateral heir or stranger to the blood, the court shall direct the interest of the life estate or term of years to be appraised at the actual market value thereof, and upon the approval of such appraisement by the court, the party entitled to such life estate, or term of years, shall within sixty days thereafter pay such tax, and in default thereof the court shall order such interest in said estate, or so much thereof as shall be necessary to pay such tax, to be sold. Upon the determination of such life estate or term of years, the same provision shall apply as to the ascertainment of the amount of the tax and the collection of the same on the real estate in remainder as in like cases is provided in the preceding section. Whenever any personal estate of a decedent shall be subject to such tax, and there be a life estate or interest for a term of years given to a party other than named in the preceding section, and the remainder to a collateral heir or stranger to the blood, the court shall inquire into and determine the value of the life estate or interest for a term of years, and order and direct the amount of the tax thereon to be paid by the prior estate and that to be paid by the remainder man, each of whom shall pay their proportion of such tax within sixty days from such determination, unless a longer period is fixed by the court, and in default thereof the executor, administrator or trustee shall pay the same out of said property, and hold the same from distribution, and invest it at interest under the order of the court until said tax is paid, or until the interest on the same equals the amount of such tax, which shall thereupon be paid.

§ 11. EXECUTORS OR TRUSTEES. Whenever a decedent appoints one or more executors or trustees, and in lieu of their allowance or commission, makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the court having jurisdiction of their accounts, upon its own motion or on the application of the treasurer of state, shall fix such compensation.

§ 12. LEGACIES CHARGED UPON LAND.] Whenever any legacies subject to said tax are charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator, trustee or treasurer of state, and the same shall remain a charge and be a lien upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, trustee or treasurer of state in his name of office, in the same manner as the payment of the legacy itself could be enforced.

§ 13. PAYMENT BY EXECUTOR OR TRUSTEE. Every executor, administrator or trustee having in charge or trust any property subject to said tax, and which is made payable to him, shall deduct the tax therefrom, or shall collect the tax thereon from the legatee, or person entitled to said property, and he shall not deliver a specific legacy or property subject to said tax to any person until he has collected the tax thereon.

§ 14. PAYMENT TO STATE.] All taxes imposed by the provisions of this act shall be payable to the treasurer of state, and those which are made payable by executors, administrators or trustees shall be paid within fifteen months from the death of the testator or intestate, or within fifteen months from assuming of the trust by such trustee, unless a longer period is fixed by the court. All taxes not paid within the time prescribed in this act shall draw interest at the rate of eight per centum per annum until paid.

§ 15. METHOD OF APPRAISEMENT.] All appraisements of real estate subject to such tax shall be made and filed in the manner provided for appraisement of personal property. When such real estate is situated in another county the same appraisers may serve, or others may be appointed.

§ 16. COLLECTIONS.] It is hereby made the duty of all executors, administrators or trustees charged with the management or settlement of any estate subject to the tax provided for in this act, to collect and pay to the treasurer of state the amount of the tax due from any devisee, grantee or donee of the decedent, except in cases falling under the provisions of sections 10 and 11 hereof, in which cases the treasurer of state shall collect the same. Applications may be made to the district court by such executor, administrator, trustee or state treasurer to sell the real estate subject to said tax in an equitable action, or, if made to the court having charge of the set-

tlement of said estate, the proceedings shall conform as nearly as may be to those for the sale of real estate of a decedent for the settlement of his debts.

§ 17. PROPERTY CERTIFIED TO TREASURER.] Whenever any real estate of a decedent shall so pass, either in possession and enjoyment or in remainder as to the subject of such tax, the executor, administrator or trustee, within six months after he has assumed the duties of his trust, shall file with the treasurer of state a description of such real estate, giving the name of the county, where the same is situated, the name of the decedent, the name of the person or persons to whom it so passes, whether the same passes in possession and enjoyment in fee, for life or for a term of years, naming the term of years, and if a prior estate is created, he shall give the name of the remainder man.

§ 18. COPY OF APPRAISEMENT.] As soon as any such real estate is appraised, it shall be the duty of the executor, administrator or trustee, if he has not been discharged, and if he has finally been discharged, then it shall be the duty of the clerk, to file with the treasurer of state a copy of such appraisement, stating also the amount of tax to be paid and within what time ordered to be paid.

§ 19. SETTLEMENTS WITH EXECUTORS OR TRUSTEES.] No final settlement of the account of any executor, administrator or trustee shall be accepted or allowed unless it shall show, and the court shall find, that taxes imposed by the provisions of this act upon any property or interest therein belonging to the estate to be paid by such executors, administrators or trustees, and to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.

§ 20. JURISDICTION OF THE COURT.] The district court having either principal or ancillary jurisdiction of the settlement of the estate of the decedent shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy or inheritance, or any grant or gift, under this act, subject to appeal as in other cases, and the treasurer of state shall in his name of office represent the interests of the state in any such proceeding.

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

Approved March 10, 1903.

CHAPTER 172.
[H. B. No. 1—Heath.]

TOWNSHIP ROAD AND BRIDGE TAX.

AN ACT to Amend Section 2 of Chapter 151 of the Session Laws of 1901, Prescribing the Manner in Which Township Taxes May Be Levied, Fixing the Rate 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 2 of chapter 151 of the session laws of 1901 be amended to read as follows:

§ 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 interest 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 eight mills, and for bridge purposes shall not exceed two mills, and that the levy of all township taxes shall be 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, 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. EMERGENCY.] Whereas, an emergency exists, in that there is no adequate provision for the levy of sufficient township road tax, therefore this act shall take effect immediately upon its passage and approval.

Approved Feb. 13, 1903.