

guilty of a misdemeanor ; provided, such property be so removed or disposed of with the intention of avoiding the payment of personal property taxes.

§ 2. EMERGENCY.] Whereas, the present laws of this state relating to collection of personal property tax are inadequate, therefore an emergency exists, and this law [act] shall take effect and be in force from and after its passage and approval.

Approved March 9, 1905.

PERSONAL PROPERTY TAXES.

CHAPTER 145.

[H. B. No. 26—Davis.]

PERSONAL PROPERTY TAXES

AN ACT to Amend Sections 1243 and 1244 of the Revised Codes of North Dakota of 1899, Relating to Delinquent Personal Taxes, and Amending Chapter 134 of the Session Laws of 1903.

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

§ 1. AMENDMENT.] That sections 1243 and 1244 of the revised codes of North Dakota and chapter 134 of the session laws of 1903 be amended to read as follows :

§ 1243. DELINQUENT PERSONAL PROPERTY TAXES. WHEN DUE. PENALTY. DISTRESS.] All personal property taxes shall become due on the first day of December in each and every year, for which the tax was levied and becomes delinquent on the first day of March next after they become due, and thereupon a penalty of five per cent shall attach and be charged upon all such delinquent taxes, and thenceforth there shall be charged interest at the rate of one per cent per month on the original amount of the tax until the same is paid. The county treasurer shall, during the month of January preceding the time when such tax shall become delinquent, give notice of the fact by mailing to each person, firm or corporation, a written notice stating the amount of tax due from such person, firm or corporation, and the date when the same shall become delinquent. On or before the fifteenth day of August in each year the county treasurer shall make out a list of the unpaid delinquent personal property taxes, in the same order as they appear on the tax list, and deliver the same to the sheriff of his county, who shall notify by mail on or before September 15 each of the delinquents that such taxes have been placed in his hands for collection, and unless same are paid on or before October 15 he shall immediately proceed to collect all such

delinquent personal property taxes, and if such taxes are not paid upon demand he shall distrain sufficient goods and chattels belonging to the person, firm or corporation charged with such taxes, if found within the county, to pay the same, with the said penalty of five per cent and all accruing interests and costs, and shall immediately proceed to advertise the same by putting [posting] notices in three public places in the town or district where such property is taken, stating the time when, and the place where, such property shall be sold, and the amount of said delinquent tax, together with the penalty and accruing interest, which place of sale shall be at the residence or place of business of the person, firm or corporation whose goods have been distrained, or in case such person, firm or corporation has no residence or place of business within the town or district where such goods have been distrained, then at the place of sale of mortgage chattel property within such town or district, and no personal property shall be exempt from such distrain and sale; and if the tax for which said property is distrained, together with the penalty and accrued interest and cost is not paid, before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such sheriff or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay such taxes, penalty, interest and costs of such distress and sale, and any surplus arising from said sale shall be disposed of as in case of sale of mortgaged personal property. On the first day of each month after receiving such list from the county treasurer, such sheriff shall make out and file with the county treasurer a statement of the personal property tax collected by him since the date of his last preceding statement, giving the name, town or district and post office address of each person, firm or corporation from whom collected, and the amount of the tax, including the penalty and interest, collected from each and at the same time turn over to such county treasurer the moneys collected as shown by such statement, and the treasurer shall issue receipts for the same as provided in section 1235, mailing such receipt to the person, firm or corporation entitled thereto. Such sheriff shall at the time of filing such statement with the county treasurer file a duplicate thereof with the county auditor, and shall on or before the first day of January next after receiving such list from the county treasurer file his annual statement of taxes collected as herein provided, together with the list of uncollected taxes as provided in section 1244; provided, that in case any person having personal property assessed, and upon which the taxes are unpaid, shall in the opinion of the sheriff, be about to move out of the county, it shall be the duty of the sheriff to collect such taxes at any time after the tax list shall have been made up. The sheriff shall retain in his office the original delinquent list furnished him by the county treasurer, and it shall be his duty to collect at any time any taxes remaining uncanceled, unabated or unpaid, and on sending his notice for each succeeding year he shall include any unpaid bal-

ance together with interest, penalties and costs, with the new delinquent amount, and they shall be collected in the same manner as the current delinquent tax.

§ 1244. LIST OF UNCOLLECTED TAXES. HOW DISPOSED OF.] If the sheriff is unable to collect any of the taxes appearing in the list of delinquent taxes delivered to him by the treasurer, he shall write on the margin opposite the name of each person against whom such tax is assessed the word "uncollected," and append to such list his affidavit, or the affidavit of his deputy entrusted with the collection thereof, stating that he has made diligent search and inquiry for goods and chattels out of which to make collections of the taxes so remaining uncollected, and is unable to make or collect the same; he shall also note on the margin of such list the place to which any delinquent taxpayer has moved, with the date of removal, if he can ascertain such facts, and shall on or before the first day of January following the receipt of such lists, deliver the same with the affidavit aforesaid to the county auditor. The county auditor shall exhibit such list to the board of county commissioners, at its next meeting, and the board shall thereupon examine and compare the same with the sheriff's return of taxes collected, to the auditor and treasurer, and may cancel on said list such taxes as they are satisfied cannot be collected, furnishing such lists of cancellation to the sheriff, who shall note on his list that such taxes have been cancelled, and it shall be the duty of the county auditor to certify to the state auditor the amount of state taxes so cancelled and the state auditor shall enter the same to the credit of the county accordingly.

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

Approved February 27, 1905.

PHARMACY.

CHAPTER 146.

[H. B. No. 162—Vernon.]

REGISTRATION OF PHARMACISTS.

AN ACT to Amend Section 286 of the Revised Codes of North Dakota of 1899, Relating to the Registration of Pharmacists.

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

§ 1. AMENDMENT.] That section 286 of the revised codes of the state of North Dakota be amended to read as follows:

§ 286. WHO ENTITLED TO REGISTRY.] To entitle a person to reg-