

§ 4. REPORT TO GOVERNOR.] It shall be the duty of the board to report in writing its findings to the governor within ten days after the close of each session.

§ 5. DUTY OF ATTORNEY GENERAL.] It shall be the duty of the attorney general or his deputy to appear for and represent the state at all sessions of the board.

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 All acts or parts of acts in conflict herewith are hereby repealed.

§ 7. EMERGENCY.] Whereas, an emergency exists this act shall take effect on and after its passage and approval.

Approved March 19, 1907.

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## REVENUE AND TAXATION

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### CHAPTER 214.

[S. B. No. 306—Simpson]

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#### ASSESSMENT OF COAL MINES.

AN ACT to Provide for the Assessment of Lignite Coal and Minerals Underlying Lands in Cases of Severed Ownership.

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

§ 1. ASSESSORS LIST COAL MINES, WHEN.] The several assessors within the state shall list for taxation all lignite coal and minerals underlying any and all lands, the ownership of which lignite coal and minerals has been severed from the ownership of the overlying strata, and assess each division of lignite coal and minerals in the county in which it actually lies.

§ 2. EMERGENCY.] An emergency exists in this, that there is now no adequate law taxing lignite coal and minerals reserved sales of land, therefore, this act shall be in force from and after its passage and approval.

Approved March 19, 1907.

## CHAPTER 215.

[H. B. No. 313—Brodie]

## ASSESSMENT LIGNITE COAL LAND.

AN ACT to Provide for the Assessment of Lignite Coal and Minerals Underlying Lands in Case of Severed Ownership.

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

§ 1. LIGNITE COAL LAND ASSESSED.] The several assessors within the state shall list for taxation all lignite coal and minerals underlying any and all lands, the ownership of which lignite coal and minerals has been severed from ownership of the overlying strata, and assess each division of said lignite coal and minerals in the county in which it actually lies.

§ 2. EMERGENCY.] An emergency exists in this, that there is now no adequate law taxing lignite coal and minerals reserved sales of land, therefore this act shall be in force from and after its passage and approval.

Approved March 13, 1907.

## CHAPTER 216.

[H. B. No. 284—Committee on Taxation and Tax Laws.]

## ASSESSMENT AND TAXATION OF PUBLIC UTILITIES.

AN ACT Defining Express Companies, Freight Line Companies and Equipment Companies, Telegraph and Telephone Companies and Providing for the Assessment of Their Property and the Taxation of the Same.

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

§ 1. EXPRESS, FREIGHT LINE AND EQUIPMENT, TELEGRAPH AND TELEPHONE COMPANIES DEFINED.] Any person or persons, joint stock association, company or corporation, wherever organized or incorporated, engaged in the business of conveying to, from or through this state, or any part thereof, money, packages, gold, silver, plate or other property by express, on and by passenger and mail trains, shall be deemed an express company; any person or persons, joint stock association, company or corporation, wherever organized or incorporated, engaged in the business of operating cars which are not subject to assessment and taxation under the provisions of sections 1627, 1628, 1629 and 1630 of the revised codes

of North Dakota for 1905, for the transportation of freight, whether such freight be owned by such company or any other person or company, over any railway line or lines in whole or in part within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars or be known by some other name, shall be deemed a freight line company; any person or persons, joint stock association, company or corporation, wherever organized, engaged in the business of furnishing or leasing cars of whatsoever kind or description to be used for the transportation of freight or for the transportation, accommodation, convenience, comfort or safety of passengers, whether such cars be termed freight, sleeping, tourist, palace, parlor, chair or buffet cars, or be known by some other name, in the operation of any railway line or lines wholly or partially within this state, such line or lines not being owned, leased or operated by such company, and such cars not being subject to taxation under said sections of the revised codes of North Dakota, shall be deemed an equipment company; any person or persons, joint stock association, company or corporation, wherever organized or incorporated, engaged in the business of conveying telegraphic messages, shall be deemed a telegraph company; and any person or persons, joint stock association, company or corporation, wherever organized or incorporated, engaged in the business of conveying messages by the use of the telephone or any similarly constructed instrument or device, shall be deemed a telephone company.

§ 2. ANNUAL STATEMENT TO STATE AUDITOR, WHAT TO CONTAIN.] Every company defined in section one of this act, doing business in this state, shall annually, between the first and thirtieth day of June, under oath of the person constituting such company, if a person, or under the oath of its president, secretary, treasurer, superintendent or chief officer if an association, company or corporation, make and file with the state auditor a statement in such form as the state auditor may prescribe, for the year ending June first preceding, containing the following facts: The name of the company; the nature of the company, whether a person or persons, association or corporation, and under the laws of what state or country organized; the location of its principal office; the name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager thereof; the name and address of the chief officer or managing agent of the company in North Dakota, if any; the number of shares of capital stock; the par value and market value, or if there be no market value the actual value of its shares of stock on the first day of June of such year; a detailed statement of the real estate owned by the company in North Dakota on the first day of June of such year, where situated and the value thereof; a full and correct inventory of personal property, including money and credits owned by the

company in North Dakota on the first day of June, where situate and the value thereof; the total value of the real estate owned by the company and situate outside the state of North Dakota; the total value of the personal property owned by the company and situate outside the state of North Dakota; the entire gross receipts of the company from whatever source derived for the year ending June first, of business wherever done; the entire gross receipts for the year ending June first, from whatever source derived, of each office within the state of North Dakota, and the total gross receipts of the company for such period in North Dakota; the entire operating and other expenses of such company for such year; the balances of profit or loss for such year; the whole length in miles of the lines or routes over which the company did business in this state during the year ending on the first day of June, and the length of so much of said lines or routes as is without the state and the length of so much of each within each county of the state of North Dakota, naming the lines or routes within this state; such other facts and information as the state auditor may require in the form of returns, to be prescribed by him, to enable the state board of equalization to ascertain the value of the property of such company liable to taxation within this state. Blanks for making the above statement shall be prepared and on application furnished to any company by the state auditor.

§ 3. DUTIES OF STATE BOARD OF EQUALIZATION.] The state board of equalization shall at its annual meeting in August in each year assess the property of such companies doing business in this state with reference to the value of such property on the first day of June of such year. On the meeting of the board of equalization the state auditor shall lay before it the statements and schedules returned to him under section two of this act. The said board shall proceed to ascertain the value of the property of each of said companies in North Dakota and in determining the value of the property of each company to be taxed within the state and assessed as herein provided said board shall be guided by the value of said property as determined by the value of the entire capital stock of said company and such other evidence and rules as will enable said board to arrive at the true value in money of the entire property of said company within the state of North Dakota in the proportion which the same bears to the entire property of said company as determined by the value of the capital stock thereof and the other evidence and rules aforesaid. The board may adjourn from time to time until the business before it is finally disposed of. In case a company fails or refuses to make the statement required by law or furnish the board any information requested the board shall inform itself as best it may on the matters necessary to be known in order to discharge its duties with respect to the assessment of the property of such company. At the annual meeting of the board of equalization aforesaid

and before the assessment of the property of any such company is determined, any company or person interested shall have the right, upon written application, to appear before the board of equalization and be heard in the matter of the valuation of the property of any company for taxation.

§ 4. PENALTY FOR FAILURE TO FILE STATEMENT.] In case any company required to file a statement under the provisions of section two hereof fails to make and file such statement on or before the thirtieth day of June such company shall be subject to a penalty of five hundred dollars and an additional penalty of one hundred dollars for each day's omission after said thirtieth day of June to file such statement, said penalty to be recovered in the name of the state and on collection paid into the state treasury to the credit of the school fund. The attorney general shall institute such action against any company so delinquent. The state board of equalization shall have power to require the president, secretary, treasurer, receiver, superintendent, managing agent, or other officer or employe or agent of any such company, to attend before such board and produce for the instruction of the board any books or papers of such company in his possession, custody or control, and to testify under oath touching the business, property, moneys, credits and value thereof of such company. Any member of the board is authorized and empowered to administer such oath. Any officer, employe or agent of the company so required to appear before such board as aforesaid who shall refuse to produce and submit for the inspection of the board any such books or papers of such company in his possession, custody or control, or shall refuse to answer any question or questions put to him by the state board of equalization, or any member thereof, touching the business, property, moneys, credits and the value thereof of such company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be fined for each such refusal not more than five hundred dollars or imprisoned in the county jail not more than thirty days, or both such fine and imprisonment.

§ 5. STATE AUDITOR CERTIFIES ASCERTAINED VALUATION TO COUNTY AUDITORS.] The state auditor shall certify to the county auditor of each county within this state the total value of the property of such company in North Dakota as ascertained and assessed by said board, at the same time he certifies the assessed valuation of other property assessed or equalized by said board, and shall also certify the number of miles over which such company operates in such county. The total value of the property of said company in North Dakota as assessed by the state board of equalization shall be apportioned by the state auditor among the several counties in which the company does business in the proportion that the number of miles over which such company operates in each county respectively bears to the entire number

of miles over which such company operates in the state, and the county auditor, upon receiving such certificate shall apportion the valuation therein stated among the cities, towns, villages, townships and other tax districts of his county in proportion to the number of miles operated in each, and the county auditor shall place the apportioned valuation on the tax list and taxes shall be levied and collected thereon, at the same rate and in the same manner as taxes are levied and collected on other property within the state, which taxes shall be in lieu of all other taxes upon all property liable to taxation under this act.

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

§ 7. REPEAL.] All acts and parts of acts so far as same is in conflict with the provisions of this act are hereby repealed.

§ 8. EMERGENCY.] Whereas, there is no law under which the companies mentioned in this act can be taxed within this state, therefore an emergency exists and this law shall be in force and effect from and after its passage and approval.

Approved March 14, 1907.

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## CHAPTER 217.

[S. B. No. 210—Talcott]

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### TAXATION OF GRAIN.

AN ACT in Relation to the Taxation of Grain Grown Within this State and Held Therein in Elevators, Warehouses and Granaries.

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

§ 1. RATE FIXED.] All grain grown within the state and held therein in elevators, warehouses and granaries shall be taxed at a fixed rate as follows: Flax at the rate of one half of one cent per bushel; wheat at the rate of three-eighths of one cent per bushel; and oats, barley, corn, speltz and rye each at the rate of one-eighth of one cent per bushel.

§ 2. OTHER GRAIN, HOW TAXED.] All grain other than that specified in section 1 of this act shall be taxed according to its value, and in pursuance of the revenue and taxation laws of this state.

§ 3. DUTY OF COUNTY AUDITOR.] It shall be the duty of the county auditor to extend taxes on the tax lists upon all grain, as shown by the assessment roll, at the rate fixed by this act.

§ 4. TAXES APPORTIONED.] All sums received or collected by the county treasurer under the provisions of this act shall be apportioned and distributed pro rata among the several funds, state, county, school, township and municipal, in proportion to the rates of taxation in the taxing district for which the same is collected.

§ 5. REPEAL.] All acts and parts of acts in conflict herewith are hereby repealed.

§ 6. EMERGENCY.] Whereas, by constitutional amendment recently adopted, grain grown and held within the state may be taxed at a fixed rate, and it is necessary to make the assessment long before July 1st, therefore, an emergency exists and this act shall take effect upon its passage and approval.

Approved March 8, 1907.

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## CHAPTER 218.

[H. B. No. 207—Midgarden]

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### PROPERTY EXEMPT FROM TAXATION.

AN ACT to Amend Section 1484 of the Political Code, Revised Codes of North Dakota, 1905, Relating to Property Exempt from Taxation.

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

§ 1. AMENDMENT.] Section 1484 of the political code of North Dakota, relating to revenue and taxation, is amended so as to read as follows:

§ 1484. PROPERTY EXEMPT FROM TAXATION.] All property described in this section to the extent herein limited, shall be exempt from taxation, that is to say:

1. All public school houses, academies, colleges, institutions of learning, with the books and furniture therein, and the grounds attached to such buildings necessary for their proper occupancy, use and enjoyment, not to exceed forty acres in area, and not leased or otherwise used with a view to profit; also all houses used exclusively for public worship and the lots and parts of lots upon which such houses are erected.

2. All land used exclusively for burying grounds or cemeteries.

3. All property, whether real or personal, belonging exclusively to the state or to the United States.

4. All buildings belonging to the counties used in holding courts, for jails, for county offices, with the ground, not exceeding in any county ten acres, on which buildings are erected.

5. All land, houses and other buildings belonging to any county, township or town used exclusively for the accommodation or support of the poor.

6. All buildings and contents thereof, belonging to institutions of public charity, including public hospitals under the control of religious or charitable societies, used wholly or in part for public charity, together with the land actually occupied by such institution, not leased or otherwise used with a view to profit; and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

7. All properties belonging to counties and to municipal corporations that are used for public purposes.

8. Personal property of each individual subject to taxation to the amount of ten dollars.

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

§ 2. EMERGENCY.] An emergency exists in this, that there is no mention of charitable institutions and therefore this act shall take effect upon its passage and approval.

Approved March 13, 1907.

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## CHAPTER 219.

[S. B. No. 131—Wagner]

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### REQUIREMENTS OF TAX DEEDS.

AN ACT to Amend Section 1597 of the Revised Codes of 1905 of the State of North Dakota, Relative to Duty of County Auditor.

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

§ 1597. 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 of 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 auditor 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 decrees of distribution entered in county courts, may be recorded by the register of deeds without any such certificates from the county auditor. The county auditor shall keep a record of such transfers in a book kept for that purpose, showing the names of the grantor and grantee, a description of the property and the date of transfer, and shall receive 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.

Approved March 14, 1907.

## CHAPTER 220.

[H. B. No. 242—Collins]

## PURCHASE OF LAND SOLD FOR TAXES.

AN ACT to Amend Section 1584 of the Revised Codes of the State of North Dakota, Relating to the Rights of Purchaser of Land at Sale for the Non-Payment of Taxes.

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

§ 1. AMENDMENT.] Section 1584 of the revised codes is hereby amended to read as follows:

§ 1584. RIGHTS OF PURCHASER WHEN LAND IS NOT REDEEMED.] The purchaser of any piece or parcel of land shall, if there be no redemption, be entitled to the possession, rents and profits at the end of three years from the date of the certificate, and if on demand of such purchaser to the party or parties in possession such party or parties refuse or neglect to render such possession, such party or parties may be proceeded against as parties holding over after the determination of his or their estate, which proceedings may be instituted and prosecuted pursuant to the provisions of law in such case made and provided; provided, however, that all rights of such purchaser and his assigns to possession, title or lien of any kind of, to or upon such piece or parcel of land, shall cease absolutely and be deemed forfeited and extinguished, (and the auditor shall cancel such lien from his records), unless possession thereof be taken by him, or them, or proceedings for such possession be by him or them instituted or deed therefor be executed and delivered to him or them by the proper officer, prior to the expiration of six years from and after the date of such certificate, or in case of sales heretofore made and where five years or more have already elapsed since the date of such certificate, then prior to the expiration of one year after the taking effect of this section.

Approved March 13, 1907.