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## REVENUE AND TAXATION

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### CHAPTER 196.

[H. B. No. 228—Duncan]

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#### AUDITOR'S NOTICE OF TAX SALE.

AN ACT to Amend Section 1574 of the Revised Codes of 1905, Relating to Auditor's Notice of Tax Sale.

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

§ 1. AMENDMENT.] Section 1574 of the revised codes of 1905 is hereby amended to read as follows:

§ 1574. AUDITOR'S NOTICE OF SALE.] The county auditor under the direction of the board of county commissioners, or a majority thereof, shall give notice of the sale of real property by the publication thereof, once a week for three consecutive weeks, the first of which publications shall be made not less than nineteen days before the day of sale, in such newspaper as may be designated by the county commissioners for that purpose in the county, if there be one, and if there be no paper published in his county, he shall give notice by a written or printed notice posted on the door of the courthouse or a building in which courts are commonly held, or the usual place of meeting of the county commissioners, for three weeks previous to the sale. In case the newspaper so designated has a daily edition then such delinquent tax list shall be published in one issue of the daily edition, and in two issues of the weekly edition of the same paper, so selected by the board of county commissioners. Such notice shall contain a notice that all lands on which the taxes of the preceding year (mentioning it) remain unpaid, will be sold and the time and place of sale, which time shall be the second Tuesday in the December following, and said notice must contain a list of the lands to be sold and the amount of taxes and penalty due, to which amount the auditor shall add to each description of land so advertised the sum of twenty-five cents, and for each description of town lot, the sum of ten cents, to defray the expenses of advertising, and the cost of such advertising shall be paid by the county commissioners at the expiration of the sale upon the affidavit of the publisher; provided, that in no case shall the property so advertised be charged for such advertising an amount exceeding the sum actually paid for the same.

Approved March 16, 1909.

## CHAPTER 197.

[H. B. No. 335—Steen]

## DELINQUENT PERSONAL PROPERTY TAXES.

AN ACT to Amend Section 1554 of the Revised Codes of 1905, of North Dakota, Relating to the Delinquent Personal Property Taxes, When Due.

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

§ 1. AMENDMENT.] Section 1554 of the revised codes of North Dakota for the year 1905 is amended and re-enacted to read as follows:

§ 1554. 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 become 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 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 first day of September 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 shall, on or before the fifteenth day of September thereafter, notify by mail each of the delinquents that unless such taxes are paid on or before the fifteenth day of October, such taxes will be placed in the hands of the sheriff for collection, and the county treasurer shall on said fifteenth day of October deliver such list of delinquent taxes to the sheriff of his county, who shall immediately proceed to collect all such delinquent personal property taxes, and if such taxes are not paid upon demand he shall distraint 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 interest and costs, and shall immediately proceed to advertise the same by 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 mortgaged chattel property within such town or district and no personal property shall be exempt from such distraint and sale; and if the tax for which said property is distrained, together with the penalty and accrued interest and costs if 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 shall 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 postoffice 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 1546, 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 1555; provided, that in case of 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 tax 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 balances, 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.

Approved March 12, 1909.

## CHAPTER 198.

[H. B. No. 346—Streeter]

## ASSESSORS' DISTRICTS.

AN ACT to Amend and Re-enact Section 1515 of the Political Code of 1905, Relating to the Organization of Assessors' Districts and Townships, Vacancies in Such Townships and Districts, and the Compensation of Assessors.

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

§ 1. AMENDMENT.] Section 1515 of the revised codes of the state of North Dakota is amended to read as follows:

§ 1515. ASSESSORS' DISTRICTS. VACANCY. COMPENSATION.] All counties or parts of counties in this state not organized into civil townships shall be divided into assessor districts, which shall comprise the same territory as the commissioner districts of said county, excluding organized civil townships, and the district assessor thereof shall be elected at the same time that state officers are elected, and his term of office shall be two years from and after the first day of January following. In case of vacancy in the office of district assessor in any of such districts, such vacancies shall be filled by the board of county commissioners of the proper county. Each organized civil township in the state shall continue an assessor district, and there shall annually be one township assessor elected for each one of said townships, at the time the other township officers are elected; provided, that any vacancy in township assessor may be filled by appointment by the board of supervisors of said township where such vacancy exists; provided, further, that cities, towns and villages organized under the general laws of this state shall not be included in the districts provided for in this section, but assessors of such cities, towns or villages shall act with the board of county assessors in any meetings which may be held by such board of county assessors. All assessors of territory not organized into civil townships shall be paid four dollars per day each, and no more, for the time actually spent by them in making and completing said assessment. All assessors of civil townships shall receive three dollars per day, and no more, for the time actually employed in making and completing the assessment of their respective townships, but shall not receive more than sixty dollars for assessing any civil township; provided, further, that no person shall be eligible to be assessor unless he is a voter and owner of real estate in the district or township of which he seeks to be assessor.

Approved March 12, 1909.

## CHAPTER 199.

[S. B. No. 24—Stevens]

## REDEMPTION OF REAL ESTATE SOLD FOR TAXES.

AN ACT to Amend Section 1582 of the Revised Codes of North Dakota for the Year 1905, Relating to the Redemption of Real Estate.

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

§ 1. AMENDMENT.] Section 1582 of the revised codes of North Dakota for the year 1905 is hereby amended so as to read as follows:

§ 1582. REDEMPTION OF REAL ESTATE.] If at said sale any piece or parcel of land shall be sold to a purchaser, the same may be redeemed at any time within three years from the date of sale by any person or corporation having an interest therein who shall pay into the treasury of the county for the credit of the person thereto entitled, the amount paid by the purchaser at the time of sale, with a penalty of five per cent and interest thereon at the rate specified in such certificate of sale together with all amounts of subsequent taxes, penalties and interest paid by the holder of such certificate of sale up to the date of redemption with interest at the rate of one per cent per month from the date of payment of such subsequent tax, which date of payment shall not be prior to the day upon which such subsequent tax became delinquent. In case any piece or parcel of land was not sold for want of bidders, then any person or corporation having an interest therein shall have the same right of redemption from the county, and on the same terms, as from a purchaser at a tax sale. The county auditor shall certify to the amount due upon such redemption, and on payment of the same to the county treasurer, he shall make duplicate receipts for the certified amount, describing the property redeemed, one of which shall be filed with the county auditor, which shall have the effect to annul the sale. If the amount so paid for the purpose of redemption be less than required by law it shall not invalidate such redemption, but the county auditor shall be liable for the deficiency to the person entitled thereto. Minors, insane persons, or persons in captivity, or in any country with which the United States is at war, having an estate in, or liens on lands sold for taxes, may redeem the same within three years after such disability ceases; 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 sale. Any person who has or claims an interest in, or lien upon, any undivided estate in any piece or parcel of land sold, may redeem such undivided estate by paying into the treasury a proportionate part

of the amount required to redeem the whole; and in such case the certificate of redemption shall express the estate or interest redeemed.

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

Approved March 11, 1909.

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## REWARDS

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### CHAPTER 200.

[S. B. No. 215—Duis]

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#### APPREHENSION OF CRIMINALS.

AN ACT to Amend Section 10292 of the Revised Codes of North Dakota for 1905, Relating to the Offering of Reward for Apprehension of Criminals and Those Charged With Crime.

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

§ 1. AMENDMENT.] Section 10292 of the revised codes of North Dakota for 1905, be and the same is hereby amended to read as follows:

§ 10292. GOVERNOR MAY OFFER REWARD FOR CRIMINAL.] The governor may offer a reward, not exceeding one thousand dollars, payable out of the state treasury, for the apprehension:

1. Of any convict who has escaped from the penitentiary, or,
2. Of any person who has committed, or is charged with the commission of an offense punishable with death.
3. Of any person who is charged with having absconded with or embezzled, or unlawfully taken and carried away any funds, assets or property of any state or national bank doing business in this state.

§ 2. EMERGENCY.] Whereas, an emergency exists in that there are at large several persons charged with such crimes this law shall be in force and effect from and after its passage and approval.

Approved March 15, 1909.