

clerk of the district court shall not be required, but said surety bond shall be subject, without charge to the approval of the secretary of state.

§ 2. EMERGENCY.] Whereas, the secretary of state, with whom all notarial bonds are filed, has convenient access to the insurance department records relating to surety bonding companies, and is accordingly in a better position to pass upon the notarial bonds issued by said companies, therefore an emergency is declared to exist, and this law shall take effect and be in force immediately upon its passage and approval.

Approved March 6, 1911.

SEED GRAIN

CHAPTER 273.

[S. B. No. 366—Overson]

TAX LEVIED FOR SINKING FUND.

AN ACT To Amend and Re-enact Section Six (6) of Chapter 210 of the Laws of North Dakota for the Year 1909.

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

§ 6. TAX LEVIED FOR SINKING FUND. BONDS REGISTERED.] For the purpose of securing prompt payment of the principal and interest of said bonds, there shall be levied by the board of county commissioners at the time and in the manner other taxes are levied, such sums as shall be sufficient to pay such interest, and in addition thereto a sinking fund tax shall be annually levied sufficient to pay and retire said bonds at their maturity, and it shall be the duty of the county treasurer to pay promptly the interest upon the said bonds as the same shall fall due. No tax or fund provided for the payment of such bonds, either principal or interest, shall at any time be used for any other purpose; provided, however, that the board of county commissioners may deposit any part or portion of the sinking fund herein provided for, in any bank furnishing satisfactory security to the state of North Dakota, which shall furnish to the county a bond of indemnity to be approved by the board, and receive interest on the same which shall be credited to the sinking fund. It shall be the duty of the treasurer when said bond or any coupons attached thereto are paid, to cancel the same by writing upon the face thereof the word "paid" and the date of payment. Before the bonds are delivered to the purchaser, the

treasurer of the county shall register them in a book to be provided for that purpose, known as the bond register, in which register he shall enter the number of each bond, its date, date of maturity, amount, rate of interest, to whom and where payable; provided that said treasurer shall receive a per centum at the discretion of the county commissioners, not to exceed one per cent., for the receiving and disbursing of the amount received from the sale of said bonds, said per centum to be covered into the treasury as a part of the salary fund. The board of county commissioners may issue warrants instead of bonds, if in their judgment the best interests of the county are thereby served. provided, that such warrants shall not be issued in any amount to exceed one per cent of the assessed valuation of such county.

EMERGENCY.] Whereas, an emergency exists in that more money is needed by several of the counties for furnishing seed grain on account of the partial crop failure during the year of 1910, therefore this act shall be in force from and after its passage and approval.

Approved March 6, 1911.

SHERIFF

CHAPTER 274.

[S. B. No. 149—Duncan]

SHERIFFS TO ISSUE RECEIPTS IN TRIPLICATE FOR DELINQUENT TAXES

AN ACT to Require Sheriffs in all Counties of the State of North Dakota to Issue Receipts in Triplicate and to File with the County Auditor of Their Respective Counties all Duplicate Receipts Issued for the Payment of Delinquent Taxes Collected by Them or Their Deputies during Their Term of Office, and to Keep the Triplicate Receipts on File in His Office.

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

§ 1. SHERIFFS SHALL FILE TAX RECEIPTS. WHAT TO SPECIFY. NUMBERED CONSECUTIVELY. TRIPPLICATES.] Every sheriff, upon the payment of any delinquent personal property tax collected by him or his deputy shall give to the person paying the same a receipt therefor, specifying therein the name of the person paying the same, the year's tax, and the amount and date of payment; each year's tax shall be on a separate receipt, which