

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

receipt shall be numbered consecutively from one upwards; each receipt shall be made in triplicate showing the name of the person, year's tax, and the amount and date of payment; and the sheriff shall return all duplicate receipts made by himself or his deputy to the auditor at the end of each month and keep the triplicate receipts on file in his office; and the auditor shall carefully compare and check such duplicate receipts with the report filed with the county treasurer each month by the sheriff for the collection of said taxes and the auditor shall file and preserve them in his office and give to the sheriff a receipt therefor.

§ 2. FAILURE. PENALTY.] Any sheriff who shall fail to comply with the provisions of this act, shall, upon conviction thereof, be fined not less than \$25.00 nor more than \$100.00 for each offense.

Approved February 21, 1911.

CHAPTER 275.

[H. B. No. 232—Lee]

FEEES AND SALARIES OF SHERIFFS.

AN ACT Providing for Salary for Sheriffs and Providing for Fees Collected by Sheriffs to be Turned in to the County Treasurer of their Respective Counties and Prescribing for a Penalty for Failing to do so.

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

§ 1. SHERIFF'S SALARY.] The salary of the sheriff shall be regulated by the population in his county, according to the last preceding official state or federal census, as follows: Provided that no sheriff shall receive more than fifteen hundred dollars for his personal services in any one year in counties having a population of less than five thousand; sixteen hundred dollars in counties having a population of five thousand and not exceeding seven thousand, seventeen hundred and fifty dollars in counties having a population of seven thousand and not exceeding nine thousand; nineteen hundred dollars in counties having a population of nine thousand and not exceeding eleven thousand; two thousand dollars in counties having a population of eleven thousand and not exceeding thirteen thousand; twenty-one hundred dollars in counties having a population of thirteen thousand and not exceeding fifteen thousand; twenty-two hundred dollars in counties having a population of fifteen thousand and not exceeding seventeen thousand; twenty-three hundred dollars in counties having a population of seventeen thousand and not exceeding nineteen thousand; twenty-four hundred dollars in counties having a population of nineteen thousand and

not exceeding twenty-three thousand; twenty-five hundred dollars in counties having a population of twenty-three thousand and not exceeding twenty-four thousand; twenty-six hundred dollars in counties having a population of twenty-four thousand and not exceeding twenty-five thousand; twenty-seven hundred dollars in counties having a population of twenty-five thousand and not exceeding twenty-six thousand; twenty-eight hundred dollars in counties having a population of twenty-six thousand and not exceeding twenty-seven thousand; twenty-nine hundred dollars in counties having a population of twenty-seven thousand and not exceeding twenty-eight thousand; three thousand dollars in counties having a population of twenty-eight thousand and not exceeding twenty-nine thousand; thirty-one hundred dollars in counties having a population of twenty-nine thousand and not exceeding thirty thousand; thirty-two hundred dollars in counties having a population of thirty thousand and not exceeding thirty-one thousand; thirty-three hundred dollars in counties having a population of thirty-one thousand and not exceeding thirty-two thousand; thirty-four hundred dollars in counties having a population exceeding thirty-two thousand and not exceeding thirty-three thousand; thirty-five hundred dollars in counties exceeding thirty-three thousand; provided, that no sheriff within the state of North Dakota shall receive for his personal services more than thirty-five hundred dollars in one year. Provided further, that in all counties having a population less than twenty-five thousand the county commissioners may raise the sheriff's salary not to exceed five per cent of the salary prescribed in this section, if the commissioners in their judgment find the salary prescribed to be inadequate.

§ 2. MILEAGE.] In addition to the salary prescribed by the preceding section the sheriff or his deputy or deputies shall be allowed ten cents per mile for each and every mile actually and necessarily traveled in the performance of any of their official duties.

§ 3. LIVERY.] The sheriff or his deputy or deputies shall be allowed as re-imbusement for livery hire necessarily used in the performance of his or their official duties, the actual expenses of such livery or automobile hire which shall in no case exceed five dollars per day; forty miles or major fraction thereof shall be reckoned as one day's drive; twenty miles or less shall be reckoned as one-half day's drive; the same ratio shall apply to all drives extending over forty miles.

§ 4. DEPUTIES.] In all counties having a population of less than seven thousand, the sheriff shall be allowed at least one deputy, and in counties having a population of more than seven thousand the sheriff shall be allowed two deputies at a salary of not less than sixty dollars nor more than one hundred dollars per month, and if, in the judgment of the board of county commissioners, of any county, it shall be necessary for the prompt

dispatch of business in the sheriff's office they shall by resolution provide for additional deputies and clerks and the time for which they shall be employed and fix the compensation which they shall receive, which shall be paid monthly in the same manner as the salary of the sheriff. Provided, that no deputy shall receive less than sixty dollars nor more than one hundred dollars per month, and such salaries to be fixed by the board of county commissioners.

§ 5. SHERIFF MAY APPOINT.] In case of any emergency the sheriff shall have the authority to appoint and qualify special deputies in such numbers as in his judgment the conditions may require, and each of such special deputies shall receive as compensation for his services the sum of three dollars per day and the same mileage as allowed to regular deputies, to be paid by the county. The sheriff shall have the sole power of appointing and removing them at pleasure. Any sheriff who shall appropriate to his own use any part of the salary allowed any clerk or deputy in his office shall be deemed guilty of a misdemeanor.

§ 6. FEES TO BE COLLECTED.] In all civil actions the fees shall be collected by the sheriff and shall be paid in advance, and at the expiration of each month he shall turn the fees so collected over to the county treasurer and make a report to the board of county commissioners showing all fees earned and collected. He shall also keep a complete record of all fees which may be due to his office for services rendered in criminal actions as now prescribed by law, and present his itemized statement for mileage and livery in connection with such criminal actions and file the same with the county auditor at the expiration of each month and receive his warrant for such mileage and livery.

§ 7. PENALTIES.] At the expiration of each month the sheriff shall make report to the board of county commissioners of his county verified by affidavit of all fees collected and any sheriff who by neglect or otherwise fails to make out such a report shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not less than ten nor more than one hundred dollars, and any sheriff who by neglect or otherwise fails to collect the fees and turn same over to the county treasurer, as prescribed in section 6 of this act, or makes a false report to the board of county commissioners, shall be guilty of a felony, and upon conviction thereof shall be punished as now prescribed by law.

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

§ 9. Provided, however, that the provisions of this act shall not apply to the present term of officers elected or appointed prior to the taking effect of this act.

Approved March 6, 1911.