

The council then shall affirm or reject the plat by resolution. If passed by two-thirds vote of the members elected the plat shall be recorded in the county in which the city is located and shall be the true and correct map of the property described and shall supersede any and all previous plats. All costs and disbursements shall be assessed against the property benefited according to the benefits by the city engineer which assessment shall be published in full by the city auditor in the official paper of the city and be subject to the approval of the city council after due consideration and hearing of any and all objections at a meeting designated for that purpose in the notice and publication of the assessment. When approved by the city council such assessment shall be certified to the county auditor and shall be payable in one annual installment as a special assessment tax.

Approved March 6, 1911.

TAXATION AND REVENUE

CHAPTER 290.

[S. B. No. 78—Talcott]

PROPERTY EXEMPT FROM TAXATION.

AN ACT to Amend Section 1484 of the Revised Codes of 1905, and Chapter 218 as Amended by the Session Laws of 1907, 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, as amended by chapter 218 of the laws of 1907, 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 credit appropriated solely to sustaining and belonging exclusively to such institutions; also all dormitories and boarding halls including the land upon which they are situated, owned and managed by a religious corporation for educational and charitable purposes for the use of students in attendance upon the state educational institutions; provided, that such dormitories and boarding halls be not managed or used for the purpose of making a profit over and above the cost of maintenance and operation.

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.

10. The real and personal property of any agricultural fair association, duly incorporated for the exclusive purpose of holding agricultural fairs, and is not conducted for profit to any of its members.

§ 2. EMERGENCY.] An emergency exists in that several such dormitories and boarding halls as herein provided are already in existence and in all probability others will be erected during the ensuing year, therefore this act shall be in full force and effect upon its passage and approval.

Approved February 18, 1911.

CHAPTER 291.

{S. B. No. 99—Overson}

SUPPLIES TO BE FURNISHED BY COUNTY AUDITOR

AN ACT to Amend and Re-enact Section 1513, of the Revised Codes of North Dakota, as Amended by Chapter 41, of the Laws of 1909, Relating to the Furnishing by the County Auditor of Assessment Books and Blanks, Lists of Real Property, Regulating the Time of Meeting of Assessors, and Providing for Their Compensation for Attending such Meeting.

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

§ 1. AMENDMENT.] Section 1513 of the Revised Codes of North Dakota for 1905 is hereby amended to read as follows:

§ 1513. AUDITOR TO FURNISH BOOKS, ETC. REAL PROPERTY. MEETING OF ASSESSORS. COMPENSATION OF ASSESSORS.] The county auditor shall annually provide the necessary books and blanks at the expense of the county for and to correspond with each assessment district or township. He shall make out in the real property assessment book a complete list of all lands or lots subject to taxation (showing the name of owners, if to him known, and if unknown, so state it) the number of acres and the lots and parts of lots or blocks included in each description of property. The assessment books and blanks shall be in readiness for delivery to the assessors on the second Wednesday in April of each year, and all the assessors in the county shall meet on that day at the office of the county auditor for the purpose of receiving such books and blanks and for conference with the auditor in reference to the performance of their duties. Said assessors shall each be allowed for the time they are necessarily employed in attending said meeting the sum of four dollars per day and five cents per mile for the distance necessarily traveled in attendance at such meeting.

Approved February 21, 1911

CHAPTER 292.

[S. B. No. 180—Kretschmar]

LIST OF NEW TAXABLE LANDS.

AN ACT to Amend and Re-enact Section 1607 of the Revised Codes of North Dakota for the Year 1905, Relating to When the State Auditor Shall Forward List of New Taxable Lands to County Auditors of the Counties Where Such Lands are Situated.

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

That section 1607 of the Revised Codes for the year 1905 of the state of North Dakota, be amended and re-enacted to read as follows:

§ 1607. WHEN AUDITOR TO FORWARD LIST OF NEW TAXABLE LANDS.] A list of all lands becoming taxable for the first time in any county of the state shall be procured by the state auditor from the proper land officers and forwarded by him to the county auditor of the proper county on or before the fifteenth day of March of each year.

Provided, further, that a list of all lands which have been taxable in any county of the state, but upon which patents or final proofs have been cancelled by the government, shall be procured by the state auditor from the proper land officers and forwarded by him to the county auditor of the proper county on or before the fifteenth day of March of each year.

EMERGENCY.] Whereas, there is now no law requiring such report, therefore an emergency exists, this act shall be in force and effect on and after its passage and approval.

Approved February 21, 1911.

CHAPTER 293.

[S. B. No. 50—Wallin]

SALE OF REAL PROPERTY FOR DELINQUENT TAXES.

AN ACT To amend and re-enact section 1576 of the Revised Codes of North Dakota of 1905, Relating to the Sale of Real Property for Delinquent Taxes and Reducing the Rate of Interest on the Purchase Price of the Lands so Sold for Delinquent Taxes.

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

§ 1. AMENDMENT.] Section 1576 of the Revised Codes of North Dakota shall be amended and re-enacted to read as follows:

§ 1576. AUDITOR TO SELL AT PUBLIC VENDUE.] Said sale shall be made at public auction at the office of the county auditor

or usual place of holding court in the same building, and shall commence at the hour of ten in the forenoon, but may be adjourned from day to day for a period of ten days, whenever it is necessary for the disposal of the lands advertised. The lands and lots shall be offered for sale by the county auditor or his deputy in the order in which they appear in the advertised list, and each tract or lot shall be offered separately and struck off to the bidder who will pay the total amount of taxes, penalties and costs charged against it, including any personal taxes specified in the list and in the advertisement, which are a lien upon it, and who will agree to accept the lowest rate of interest from the date of sale on the amount of such taxes, penalties and costs so paid by him, which said rate shall in no case exceed twelve per cent per annum. But if the sum bid for the same is not paid before the sale closes, such tract or lot shall again be offered for sale in like manner. The county treasurer shall attend the sale and receive all moneys paid therein and when any tract of land or lot remains unsold for want of bidders, the same shall again be offered before the sale closes, and if there is no other bidder he shall bid for the same in the name of the county and the same shall be struck off and become forfeited to the county. Such tract or lot shall be assessed and taxed like others until the period of redemption expires but shall not again be offered for sale for such subsequent taxes unless the county has made an assignment of the certificate of sale, and if not so assigned such forfeiture shall become absolute at the expiration of such period for redemption.

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

Approved February 28, 1911.

CHAPTER 294.

[S. B. No. 181—Kretschmar]

LEVY AND COLLECTION OF TAXES IN VILLAGES.

AN ACT to Provide for the Levy and Collection of Taxes in the Villages of the State of North Dakota and to Repeal Sections 2872, 2873, 2874, 2875, 2876, 2877, 2878, 2879, 2880, 2881, 2882 and 2883 of the Revised Codes of 1905.

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

§ 1. ASSESSOR, DUTIES, COMPENSATION.] The village assessor shall perform all duties necessary for the assessing of property within the village limits for the purpose of levying village, county, school and state taxes. Upon the completion of the assessment roll he shall return it to the village clerk on or before the

second Monday of June, and said village clerk shall deliver the same to the village board of equalization at the regular meeting thereof. The compensation of said village assessor shall be three dollars per day, and no more, for the time actually employed in making and completing said assessment.

§ 2. BOARD OF EQUALIZATION, MEETING.] The board of equalization shall be composed of the board of trustees of said village, and the village clerk, who shall act as clerk to the same, and shall meet on the second Monday in June in each year. The president of the board of trustees shall be chairman of the village board of equalization.

§ 3. DUTIES, COMPLAINTS, AND GRIEVANCES.] The village board of equalization shall meet at the usual place of meeting of the village board, and they shall immediately proceed to examine, ascertain and see that all taxable property in their village has been properly placed upon the list and duly valued by the assessor; and in case any property, real or personal, shall have been omitted by inadvertence or otherwise, it shall be the duty of the said board to place the same upon the list, with the true value thereof, and proceed to correct the assessment so that each tract or lot of real property, and each article, parcel or class of personal property shall be entered on the assessment list at the true value thereof; but the assessment of the property of any person shall not be raised until each person shall have been duly notified of the intent of the board to do so, and on the application of any person considering himself aggrieved, they shall review the assessment and correct the same as shall appear to them just; any two of said officers are authorized to act at such meeting, and they may adjourn from day to day until they shall finish the hearing of all cases presented on that day; provided, that they shall complete the equalization within ten days.

All complaints or grievances of individual residents of the village in reference to the assessments of real or personal property shall be heard and decided by the village board; provided, further, that the complaints of non-residents in reference to the assessment of any property, real or personal, and of others, in reference to any assessment made after the meeting of the village board of equalization, shall be heard and determined by the county board.

The clerk of the village board of equalization shall keep an accurate record of the proceedings of said board, a copy of which shall be furnished the county auditor and by him filed as a part of the assessment returns.

§ 4. TAX LEVY, MADE WHEN.] The board of trustees shall on the first Monday in July of each year, or within ten days thereafter, make a tax levy for the current fiscal year, and the clerk of said village shall immediately thereafter notify the county auditor in writing of amount of tax so levied.

§ 5. DUTY OF COUNTY AUDITOR.] It shall be the duty of the county auditor in making out the tax list for said year to place the amount of said village taxes, in accordance with said levy, in separate columns in the lists of both personal property and lands, opposite the respective names and parcels of land on said lists.

§ 6. DUTY OF COUNTY TREASURER.] The county treasurer of such county shall thereupon collect such taxes, together with the interest and penalty thereon, if any, in the same manner as the general taxes for that year, and shall pay over to the village treasurer of such village all sums so collected, at the end of each month, upon the demand of the village treasurer, and upon an order from the county auditor.

§ 7. SPECIAL TAXES ASSESSED TO BE A LIEN.] All taxes assessed by the board of trustees of villages incorporated under the provisions of this chapter for the grading, paving or otherwise improving the streets of the village, or for the building or repairing sidewalks, shall be a lien on the lots or pieces of ground subject to the same from the time the amount thereof shall have been ascertained, and in case any error or irregularity should occur in the levying or collecting any such taxes, proceeding may be taken anew so as to obviate any such error or irregularity.

§ 8. WHAT COSTS MAY BE INCLUDED IN SPECIAL TAX.] The costs and expenses of grading, filling, paving, macadamizing, culverting, curbing or ditching or otherwise improving streets, sidewalks, alleys, avenues or lanes at their intersections, may be included in the special tax levied for the improvement of any street, sidewalk, alley, avenue or lane as may be deemed best by the board of trustees of such village.

§ 9. SPECIAL TAXES, HOW COLLECTABLE.] Such special tax shall be due and may be collected as the improvements are completed. It shall be the duty of the village clerk to deliver to the county auditor a duplicate of all assessments so levied on or before the first day of September of each year, and the county auditor shall extend the assessments so made in the proper column against the property assessed, and each shall be collected and the payment thereof enforced, and such assessments shall be paid over by the county treasurer when collected to the village treasurer in like manner as other taxes.

Approved March 3, 1911.

CHAPTER 295.

[S. B. No. 74—Steele of Benville]

REVENUE AND TAXATION.

AN ACT to Amend Section 1608 of the Revised Codes of 1905, Relating to Revenue and Taxation.

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

§ 1. AMENDMENT.] Section 1608 of the Revised Codes of 1905 of the state of North Dakota is hereby amended and re-enacted to read as follows:

§ 1608. NOTICE OF EXPIRATION OF REDEMPTION, CERTIFICATE HOLDERS. AUDITOR.] Every person holding a tax certificate shall at least ninety days before the expiration of the time for the redemption of the lands therein described, present such certificate to the county auditor and thereupon the auditor shall prepare, under his hand and official seal, a notice to the person in whose name such lands are assessed, specifying the description of such lands, the amount for which the same were sold, the amount required to redeem such lands from sale, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire which notice the auditor shall cause to be delivered to the sheriff or his deputy who shall serve it personally upon the owner, if known to be a resident of the state, but which may if the owner be a non-resident be given by registered letter, addressed to such owner at his last known post office address, and by publication once in each week, for three consecutive weeks in some newspaper printed and published in the county where such lands are situated, if there be one; if none, then in some newspaper printed and published at the capital of the state, and in case the property covered by such certificate is occupied, then service of such notice shall, in addition to the foregoing provision, be made upon the person in possession thereof. Proof of notice herein provided for must be filed in the office of the county auditor prior to the maturing of such certificate, and no deed shall issue until such proof has been duly filed. The fees for serving and the printers fees for publishing such notice shall be added to the amount required to redeem such land, and shall be paid by the party offering to redeem such land before any certificate of redemption shall be issued. In case of failure on the part of the holder of any tax certificate to present the same to the auditor at the time hereinbefore provided, the same may be so presented at any time hereafter, and thereupon such notice shall be issued and served as hereinbefore provided, and the time for redemption of such lands shall expire ninety days after such notice; provided that the county shall not be liable for any expense in-

curred under the provisions of this section. Provided further, that said tax certificates, also any subsequent taxes paid by the holder thereof, shall continue to draw interest until said taxes are paid or redeemed. Provided further, that in case said tax certificate should for any reason be declared void the interest thereon shall cease from and after three (3) years from the date of such certificate.

§ 2. REPEAL.] All acts or parts of acts inconsistent with this act are hereby repealed.

Approved March 3, 1911.

CHAPTER 296.

[S. B. No. 212—Steele of Renville]

TAX PAID BY MISTAKE.

AN ACT to Provide for the Refund of any Tax Upon Land, Which Shall have been Paid Through the Error of a County Official, or by Mistake of the Party so Paying.

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

§ 1. TAX PAID BY MISTAKE. CORRECTION.] When any tax upon land for a given year shall have been paid through error or mistake of the county treasurer or auditor or by reason of the mistake of the party so paying the same, the county commissioners, upon affidavit of the party paying said tax and sufficient showing thereon and upon the filing of a satisfactory bond in the penalty of three times the face of the tax to indemnify the county, and all parties interested, shall cause to be corrected such error or mistake and may make proper application of the tax payment according to the affidavit of the party paying said taxes, and the books in the office of the county treasurer and auditor shall be corrected by making proper notation in red ink. Provided, that the treasurer upon making any such correction, shall immediately cause a written notice of the same to be served personally, or by registered mail upon the record owner of the land upon which the tax payment was cancelled.

§ 2. EMERGENCY.] Whereas there is no law in this state providing for the provisions of this act, an emergency exists and this act shall take effect from and after its passage and approval.

Approved March 3, 1911.

CHAPTER 297.

[S. B. No. 355—Simpson]

RELATING TO ASSESSMENT OF COAL MINES.

AN ACT to Amend Chapter 214 of the Session Laws of 1907, Relative to Assessment of Coal Mines.

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

§ 1. AMENDMENT.] That Chapter 214 of the Session Laws of 1907 be amended so as to read as follows:

§ 1. ASSESSORS LIST COAL MINES. WHEN.] The several assessors within the state shall list for taxation all lignite coal and minerals and all titles to 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 and such title to such coal or minerals, whether known to exist or not, in the county in which it actually lies.

§ 2. It shall be the duty of the county auditor, at the time of furnishing the assessors with books and blanks for making their assessments, to give every assessor an accurate description of all lands where the titles to the coal or minerals therein and the title or fee to the overlying strata or land are not in the same person. Such list shall accurately describe the land in which such coal or minerals reservations lie, giving the name of the holder of the title to such land; and of the holder of the reserved mineral rights thereunder; the said list shall also accurately describe, when known and when possible, the location of the coal or minerals lying in such land and shall disclose the name of the person in whom the title to such minerals is reserved as provided herein. It shall be the duty of the register of deeds to furnish the county auditor with such information as is contained in his office, and as will enable the said auditor to prepare the lists described in this act.

§ 3. If any holder of the title to coal or minerals, reserved after the overlying strata or land has been sold, neglects or refuses to pay any taxes legally assessed and levied thereon at such time as is now or may hereafter be required by law for the payment of real property taxes in this state, such title shall be sold in the manner now provided by law for the sale of real property for delinquent taxes.

§ 4. EMERGENCY.] An emergency exists in this, that there is now no adequate law providing for the sale of reserved coal and mineral lands now subject to taxation, therefore, this act shall be in force from and after its passage and approval.

Approved March 6, 1911.

CHAPTER 298.

[H. B. No. 27—Edwards]

DISPOSITION OF PENALTY AND INTEREST.

AN ACT to Amend Section 1575, Chapter 20 of the Revised Codes of 1905, Relating to the Disposition of Penalty and Interest.

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

AMENDMENT.] Section 1575, Chapter 20, of the Revised Codes of 1905, is amended and re-enacted to read as follows:

All penalty and interest collected on taxes shall belong to the county and become a part of the general fund, or such other fund as the county commissioners may direct; except the penalty and interest collected on taxes and parts of taxes and special assessments due to organized townships and incorporated villages, towns and cities and school districts therein and special assessments made for drains and other improvements. Such penalties and interest shall be paid to the township, village, town, city or school district therein, or drainage or other improvement fund for which was levied the tax or special assessment upon which the penalty and interest is collected.

Approved February 24, 1911.

CHAPTER 299.

[H. B. No. 35—Aasheim]

WHEN REAL ESTATE TAXES BECOME DUE.

AN ACT to Amend Section 1571 of the 1905 Revised Codes of North Dakota, Relating to When Real Estate Taxes Become Due and Delinquent and Describing Penalties on Delinquent Taxpayers.

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

§ 1. AMENDMENT.] That section 1571 of the Revised Codes of 1905 of the state of North Dakota be, and the same is hereby amended to read as follows:

§ 1571. REAL ESTATE TAXES DUE AND DELINQUENT, WHEN PENALTY AND INTEREST.] All real estate taxes shall become due on the first day of December in each and every year for which the tax is levied, and become delinquent on the first day of March following, and if unpaid there shall attach thereto a penalty of five per cent as soon as the same become delinquent; also on the first day of June following an additional penalty of two per cent, and on the first day of November following a further penalty

of three per cent on the original tax, and the same shall be charged and collected accordingly, without being specially entered or noted on the tax list.

§ 2. **EMERGENCY.]** Whereas, an emergency exists in that the present penalty or interest on delinquent taxes is a burden, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 3, 1911.

CHAPTER 300.

[H. B. No. 350—Harty]

DELINQUENT PERSONAL PROPERTY TAXES.

AN ACT to Amend Section 1554 of the Revised Codes of 1905, as Amended by Chapter 197 of the Laws of 1909, Relating to Delinquent Personal Property Taxes and the Collection of Taxes.

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

§ 1. **AMENDMENT.]** That Chapter 197 of the Laws of 1909 be amended 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 each person, firm or corporation, and the date when 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 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 interest and costs, and 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 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, 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 the 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 all personal property taxes shall be a lien upon the property assessed from and after the date upon which assessment is made and it shall be the duty of the sheriff when any person to whom personal property shall have been assessed, is, in his opinion, about to sell, barter or remove said property from the county to collect such taxes at any time after the property shall have been assessed. 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.

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

Approved Mar. 6, 1911.

CHAPTER 301.

[H. B. No. 378—Hyland]

AUDITOR'S NOTICE OF TAX SALE.

AN ACT to Amend and Re-Enact Chapter 196 of the Session Laws of 1909, Relating to Auditor's Notice of Tax Sale.

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

AMENDMENT.], Chapter 196 of the session laws of 1909 is hereby amended to read as follows:

§ 1. 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 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 court house 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 December following, and said notice must contain a list of the lands to be sold, the name of the owner, as the records appear, 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. To give further notice to the public of such tax sale it shall be the duty of the county auditor to mail to each owner, as the records appear, whose lands or lots are to be sold, a notice giving the legal description of the land to be offered for sale, said notice to be mailed over twenty and not to exceed thirty days prior to date of sale.

Approved March 6, 1911.

CHAPTER 302.

[H. B. No. 153—Jordal]

DUTY OF COUNTY AUDITOR, AND REQUIREMENTS OF TAX DEEDS.
AN ACT to Amend and Re-Enact Section 1597 of the Revised Codes of 1905, as Amended by Chapter 219, Laws of 1907, Relative to Duty of County Auditor, and Requirements of Tax Deeds.

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 receipts 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 fore-

closure 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 change 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 collect twenty-five cents for each certificate, from the person or persons presenting the same for certification, and said money so collected shall be by him paid into the office of the county treasurer at the end of every month.

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

Approved February 27, 1911.

CHAPTER 303.

[H. B. No. 11—Nestos]

CREATING NON-PARTISAN TAX COMMISSION.

AN ACT to Create a Permanent Non-partisan Tax Commission, Defining its Powers and Duties and Making an Appropriation for the Maintenance Thereof.

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

§ 1. TAX COMMISSION. CREATION OF.] There is hereby created a state board to be designated and known as the tax commission.

§ 2. APPOINTMENT OF. TERM OF OFFICE DEFINED.] Said tax commission shall be composed of three commissioners, who shall be appointed by the governor by and with the advice and consent of the senate. Of such three persons, one shall be appointed and designated to serve for a term ending on the first Monday in May, 1915, one for a term ending on the first Monday in May, 1917, and one for a term ending on the first Monday in May, 1919, each of said terms to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed as aforesaid, each successive commissioner shall be appointed and hold his office for the term of six years, except in case of a vacancy as hereinafter provided, and such commissioner shall hold his office until his successor shall have been appointed and qualified.

§ 3. VACANCIES. HOW FILLED.] After the appointment of

said first three commissioners, and except when appointed to fill a vacancy, each commissioner shall be appointed on or before the last Monday in January, during the biennial session of the legislature, next preceding the commencement of the term for which he shall be appointed. In case of vacancy, it shall be filled by appointment by the governor for the unexpired portion of the term in which such vacancy shall occur, subject to confirmation by the senate. If such appointment be made when the legislature is not in regular session, the appointee shall hold his office until the third Monday in January in the next biennial session of the legislature, when if such appointment is not confirmed by the senate, the office shall become vacant, and, on or before the last Monday in February, the governor, by and with the advice and consent of the senate, shall appoint a suitable person to fill such vacancy for the remainder of such term.

§ 4. QUALIFICATION OF.] The persons to be appointed as members of such commission shall be such as are known to possess knowledge of the subject of taxation and skill in matters pertaining thereto. So far as practicable, they shall be so selected that the board will not be composed wholly of persons who are members of, or affiliated with, the same political party, or organization. No person appointed as such commissioner shall hold any other office under the laws of this state, or any office under the government of the United States, or of any other state. Each such commissioner shall devote his entire time to the duties of the office, and shall not hold any position of trust or profit, engage in any occupation, or business interfering with or inconsistent with his duties, or serve on, or under, any committee of any political party.

§ 5. OATH. SALARY.] Each commissioner, within thirty days after notice of his appointment, and before entering upon the discharge of the duties of his office, shall take, subscribe, and file with the secretary of state, the oath of office prescribed by law. Each of said commissioners shall receive an annual salary of three thousand dollars, payable in the same manner that salaries of other state officers are paid.

§ 6. ORGANIZATION. SALARY OF SECRETARY. QUORUM. PLACE OF MEETING.] The commissioners first appointed under this act, after having duly qualified, shall without delay meet at the capitol at Bismarck and shall thereupon organize by electing a secretary, who shall receive a salary of not more than two thousand four hundred dollars per annum. The member having the shortest term to serve, except when serving without the approval of the senate, shall be the chairman of the commission. A majority of said commission shall constitute a quorum for the transaction of business and the performance of the duties of the commission. The said commission shall be in continuous session, and open for the transaction of business every day, except Sundays, and legal holidays; and the sessions of such

commission shall stand, and be deemed to be adjourned from day to day, without formal entry thereof upon its records. The commission may hold sessions, or conduct investigations at any place other than the capitol when deemed necessary to facilitate the performance of its duties. Individual members of the commission may, upon direction of said commission, likewise, conduct hearings and investigate at any other place than the capitol.

§ 7. ASSISTANTS. APPOINTMENT AND SALARY. RULES.] The commission may, in addition to secretary provided for in section six of this act, also employ such other persons as clerks, stenographers and experts as may be necessary for the performance of the duties required of the commission. The commission shall fix the compensation of such secretary, clerks, stenographers and experts employed by them, but the total amount expended for that purpose shall not exceed six thousand dollars per annum. The secretary shall keep full and correct minutes of all hearings, transactions, and proceedings of said commission, and shall perform such duties as may be required by the commission. The commission shall have the power to make all needful rules, not inconsistent with law, for the orderly and methodical performance of its duties as a board of assessment or otherwise, and for conducting hearings and other proceedings before it.

§ 8. - EXPENSES OF. SUPPLIES AND TRAVEL.] The commission shall keep its office at the capitol, and shall be provided with suitable rooms, necessary office furniture, supplies, stationery, books, periodicals and maps; and all necessary expenses shall be audited and paid as other state expenses are audited and paid. The commissioners, secretary and clerks and such experts and assistants as may be employed by the commission shall be entitled to receive from the state their actual necessary expenses while traveling on business of the commission; such expenditure to be sworn to by the party who incurred the expense, and approved by the chairman of the commission, or a majority of the members of such commission, but the total amount to be expended for such office supplies and traveling expenses shall not exceed the sum of \$4500.

§ 9. POWERS AND DUTIES OF.] It shall be the duty of the commission, and it shall have power and authority:

1. To have and exercise general supervision over the administration of the assessment, and tax laws of the state, over assessors, board of review and boards of equalization, to the end that all assessments of property be made relatively just and equal at true value in substantial compliance with law.

2. To confer with, advise, and direct assessors, and boards of review, and boards of equalization as to their duties under the statutes of the state.

3. To direct proceedings, actions, and prosecutions to be in-

stituted to enforce the laws relating to the penalties, liabilities, and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and to cause complaints to be made against assessors, members of boards of review, members of county boards of equalization, or other assessing or taxing officers, in the proper district court, or their removal from office for official misconduct, or neglect of duty.

4. To require states attorneys to assist in the commencement and prosecution of actions and proceedings, or penalties, forfeitures, removals, and punishment for violation of the laws of the state in respect to the assessment and taxation of property, in their respective counties.

5. To require township, village, city, county and other public officers to report information as to the assessments of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful in the work of the commission, in such form, and upon such blanks as the commission may prescribe.

6. To inquire into the system of accounting of public funds in use in townships, cities, villages and counties, and to make needed recommendation for a uniform system of account of the receipts and disbursements of public funds in the municipalities of the state.

7. To require individuals, partnerships, companies, associations, and corporations to furnish information concerning their capital funds or other debt, current assets and liabilities, value of property, earnings, operating and other expenses, taxes, and all other facts which may be needful to enable the commission to ascertain the value and relative burdens borne by all kinds of property in the state.

8. To summon witnesses to appear and give testimony, and to produce records, books, papers and documents relating to any matter which the commission shall have authority to investigate or determine; to cause the deposition of witnesses residing within, or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions, pending in the district court in any matter which the commission shall have authority to investigate or determine.

9. To visit the counties in the state, unless prevented by other necessary official duties, for the investigation of the work and methods adopted by local assessors, boards of review, and county boards of equalization, in the assessment, equalization, and taxation of real and personal property.

10. To carefully examine into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of, or discovered, and to ascertain wherein

existing laws are defective, or are improperly or negligently administered.

11. To investigate the tax system of other states and countries, and to formulate and recommend such legislation as may be deemed expedient to prevent evasion of assessment and tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state.

12. To consult and confer with the governor of the state upon the subject of taxation, the administration of the laws in relation thereto, and the progress of the work of the commission, and to furnish the governor from time to time such assistance and information as he may require.

13. To transmit to the governor and to each member of the legislature, thirty days before the meeting of the legislature, the report of the commission, showing all the taxable property in the state, and the value of the same in tabulated form with recommendations for improvement in the system of taxation in the state, together with such measures as may be formulated for the consideration of the legislature.

14. To assess at their actual value all light, heat, and power companies doing business in the state.

15. To consult and confer with the state board of equalization and to aid them in the discharge of their duties.

16. To exercise and perform such further powers and duties as may be granted to or imposed upon the commission by law.

17. One or more members of the commission shall visit officially, at least one-half of the counties of the state and some county in each judicial district, annually, and every county biennially, for the investigation of the work and methods adopted by the local assessors, county boards of equalization and other tax officials, in the assessment, equalization and taxation of real and personal property.

18. To review the assessments made by the different assessors and as equalized by the county boards of equalization, and to order a re-assessment of property, where the assessment made seems grossly unjust.

19. To require local assessors to place upon the assessment rolls property which may have escaped taxation during the previous six years, and are available and remaining within the taxing jurisdiction.

§ 10. LEGAL PROCEEDURE.] Oaths to witnesses in any matter under the investigation, or consideration of the commission may be administered by the secretary of the commission, or by any member thereof. In case any witness shall fail to obey any summons to appear before said commission, or shall refuse to testify or answer any material question, or to produce records, books, papers, or documents when required to do so, such failure or refusal shall be reported to the Attorney General, who shall thereupon institute proceedings in the proper district court to

compel obedience to any summons or order of the commission, or to punish witnesses for any such neglect or refusal. Any person who shall testify falsely in any material matter under the consideration of the commission shall be guilty of, and punished for perjury. In the discretion of the commission, officers who serve summons or subpoenas, and witnesses attending, shall receive like compensation, as officer and witness in the district court.

§ 11. METHOD OF RE-ASSESSMENT. PAYMENT OF ASSESSOR.] For the purpose of making a re-assessment of property as provided in sub-section 18 of section 9 of this act, the tax commission is hereby authorized to appoint such assessor or assessors as may be needed, who shall make a re-assessment, of the property, or of the assessment district or districts specified by the commission, in accordance with the provisions of law now governing local assessors, and such assessor shall be allowed for his services the sum of five dollars (\$5.00) per day and his necessary expenses to be itemized and sworn to by the party incurring the expenses and approved by the commission, and the tax commission is hereby authorized and empowered to certify the expenses of such re-assessment to the auditor of the county in which such re-assessment has been made, who shall promptly issue his warrant on the county treasurer payable out of the general fund of the county, said fund to be re-imbursed out of the moneys due the taxing district in which the re-assessment was made at the next settlement of collection of taxes.

§ 12. REPEAL.] All acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

§ 13. CONSTITUTIONALITY.] In case any of the provisions of this act should be declared unconstitutional that shall not affect the validity of any of the other provisions of this act.

§ 14. APPROPRIATION.] There is hereby annually appropriated out of any moneys in the state treasury, not otherwise appropriated the sum of \$3000.00, or as much thereof as may be needed for the purpose of carrying out the provisions of this act.

§ 15. EMERGENCY.] Whereas, the finances of the state will not warrant the full expense to be incurred hereunder, it is hereby provided that this act shall take effect July 1st, 1912, and that the appointments shall not be made until after July 1, 1912, the same to be thereafter confirmed by the senate in the legislative session of 1913.

Approved March 17, 1911.

CHAPTER 304.

[H. B. No. 418—Williams]

TRANSFERS SUBJECT TO COAL DEPOSITS.

AN ACT to Aid Assessors in Valuing Coal Deposits Reserved to Grantors by Providing That All Deeds and Transfers of Real Property, Which Reserves the Coal Deposits to the Grantor Shall Contain a Full Description of the Coal Deposits, so Reserved, its Length, Width, and Thickness.

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

§ 1. That all deeds and transfers of real property in this state that reserve to the grantor the coal or other deposits in said property shall contain an accurate description of the coal or other mineral deposits reserved to the grantor, its nature, length, width and thickness and the coal or other mineral deposits reserved to the grantor shall be limited to such description. Provided that the provisions hereof shall not apply to state and school lands.

§ 2. EVERY deed and transfer of real property in this state that recites a reservation to the grantor of the coal deposits in said property, but which does not contain an accurate description of such deposits as required in section 1 of this act shall be construed to transfer to the grantee named in such deed, all right, title and interest to such property and all deposits of coal or other minerals imbedded therein, notwithstanding such attempted reservation.

§ 3. EMERGENCY.] An emergency exists in this that there is no law requiring grantors of real property reserving the coal deposits in lands transferred, to describe these coal deposits reserved, therefore this act shall take effect and be in force from and after its passage and approval.

Approved March 17, 1911.