

SEED GRAIN

CHAPTER 249.

[S. B. No. 206—Jacobsen.]

SEED GRAIN TAX.

AN ACT to Amend and Re-enact Section 11 of Chapter 210 of the Laws of North Dakota for 1909, Relating to Seed Grain, Contract for Re-payment and Delinquent Payments Extended on Tax List.

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

§ 1. AMENDMENT.] Section 11 of Chapter 210 of the Laws of 1909 is hereby amended and re-enacted so as to read as follows:

§ 11. CONTRACT FOR RE-PAYMENT. DELINQUENT PAYMENTS EXTENDED ON TAX LISTS.] The county auditor of each county shall, as soon as the county commissioners shall have performed the duty prescribed in the preceding section, issue to each applicant demanding it an order for the number of bushels of each kind of seed grain which has been allowed to said applicant, unless otherwise directed by the board or the chairman thereof; *provided*, however, that said order shall not be delivered until said applicant shall have signed a contract in duplicate, attested by the county auditor, to the effect that said applicant, for and in consideration of bushels of seed grain received fromcounty, promises to pay to said county dollars, the amount of cost of said seed grain; that said sum shall be taxable against all the real property for which said seed was furnished and all personal property of said applicant; that such tax shall be levied by the county auditor of his county and collected as other taxes are collected under the laws of this state; that the amount of such indebtedness shall become due and payable on the first day of October in the year in which said seed grain is furnished, together with interest on such amount from the first day of April of that year, at the rate of seven per cent per annum, and if said indebtedness be not paid on or before the fifteenth day of October of that year it shall then be the duty of the county auditor of the said county to cause the amount of said indebtedness to be entered upon the tax lists of said county then in the hands of the county treasurer as a tax against the land owned by the applicant for which said seed was furnished, to be col-

lected as other taxes are, and the sum so entered and levied shall be a lien upon the real estate owned by said person, for which said seed was furnished, until said indebtedness is fully paid; when it shall be the duty of the proper officer to cancel the same; *provided*, that such indebtedness shall not be subject to the penalty provided for taxes, nor shall it bear a greater rate of interest than seven per cent per annum.

Approved March 14, 1913.

SCHOOLS

CHAPTER 250.

[S. B. No. 260—Gibbens.]

AGRICULTURAL TRAINING SCHOOLS.

AN ACT to Amend Section Two of Chapter 265 of the Session Laws of 1911, Relating to Establishment and Maintenance and Improvements and Equipment of a County Agricultural and Training School, and Providing Levies Therefor.

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

§ 1. AMENDMENT.] Section 2 of Chapter 265 of the Session Laws of 1911 is amended and re-enacted to read as follows:

§ 2. After the establishment of such a school, the maintenance thereof shall be borne jointly by such county and the state, as hereinafter provided. The board of county commissioners are hereby empowered and directed annually to levy and spread on the tax roll a sum sufficient to pay the county's share of the cost of maintenance; *provided*, that not to exceed one-half of the yearly cost of maintenance shall be paid by the state, but the state's share of such maintenance shall not exceed the sum of three thousand dollars in any one year; it being the intent of this act that a sum at least equal to the state's share shall be levied and paid by the county, but this shall not prevent the county from levying a greater sum of (for) maintenance, if deemed necessary; *provided*, further, that the board of county commissioners may from time to time levy and spread upon the tax roll sums of money for the erection and construction of additional buildings or other improve-