

County Commissioners, or a majority thereof, for the correct and legal publication of such tax list in conformity with a copy furnished by the County Auditor. Said notice shall contain the information that all lands on which the taxes of the preceding year (describing the same) remaining unpaid, shall be sold and the time and place of sale shall be the second Tuesday in December following. Such notice of delinquent tax sale shall 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 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.

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 Treasurer to mail to each owner as the records appear, whose lands or lots are to be sold, a notice giving a legal description of the land offered for sale, said notice to be mailed not earlier than October first, nor later than October fifteenth, prior to date of sale. *Provided*, further, that in case the Auditor's copy furnished to the publisher of the delinquent tax lists contain matter other than description of the land to be sold and total amount due thereon, including penalty, interest and costs, which shall be printed in one sum total, then the extra space required to print the same shall be paid for by the county at the rate required for other legal printing.

Approved, February 20, 1915.

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## TAX DEEDS

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### CHAPTER 257.

[H. B. No. 56—Twichell.]

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#### RIGHTS OF OWNERS OF TAX DEEDS.

AN ACT to Amend Section 2199 of the Compiled Laws of the State of North Dakota for the Year 1913.

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

§ 1. AMENDMENT.] Section 2199 of the Compiled Laws of North Dakota for the year 1913 is hereby amended to read as follows:

§ 2199. RIGHTS OF PURCHASERS WHEN LANDS NOT REDEEMED.] The purchaser of any piece or parcel of land shall, if there be no

redemption, be entitled to the possession, rents and profits at the expiration of three years from the date of the certificate, and if on demand of such purchaser to the party or parties in possession, such party or parties refuse or neglect to render such possession, such party or parties may be proceeded against as parties holding over after the determination of his or their estate, which proceedings may be instituted and prosecuted pursuant to the provisions of the law in such case made and provided; *provided*, however, that all rights of the purchaser and his assigns to the possession, title or lien of any kind, of, to, or upon such piece or parcel of land, shall cease absolutely and be deemed forfeited and extinguished, and the auditor of the county wherein such premises are situated is hereby directed and required to cancel such lien from his records, unless the holder of such tax certificate shall produce to the County Auditor of such county such certificate and demand of such auditor the giving of notice of expiration of period of redemption prior to the expiration of six years from and after the date of such certificate, or in case of sales heretofore made and where five or more years have already elapsed since the date of such certificate, then prior to the expiration of one year after the taking effect of this Section.

Approved, January 28, 1915.

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## TERMINAL ELEVATORS

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### CHAPTER 258.

[H. B. No. 492—Lathrop Committee.]

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#### MILL TAX FOR TERMINAL ELEVATORS.

AN ACT Amending and Re-enacting Chapter 279 of the Laws of 1913 Known as the Mill Tax for Terminal Elevators.

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

§ 1. There shall be levied upon all the taxable property within this state, real and personal, for the years 1915 and 1916, and to be paid during each of said years, the sum of \$1,000.00, and all the revenue collected under such levy shall be converted into a special fund to be known as the State Terminal Elevator Fund, which shall be used for the following and no other purposes, viz: for the erection, purchase, equipment, maintenance and operation, and for investigation as to the practicability of a terminal elevator or elevators in the State of North Dakota, Minnesota or Wisconsin.

§ 2. It is hereby made the duty of the Board of Railroad Commissioners, in addition to all other duties imposed upon it by law,