

Sec. 5. The procedure prescribed in this act shall not be required in case bonds or certificates of indebtedness are sold to the state board of university and school lands, or in case other trust funds administered by public officials are invested in them.

Sec. 6. The provisions of this act shall not apply to sales of bonds issued by counties for the purpose of purchasing seed grain and feed, nor to bonds or certificates of indebtedness issued by cities of over four thousand population or school districts of over four thousand population.

Sec. 7. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

Approved March 10th, 1923.

CHAPTER 328.

(H. B. No. 143—Jackson.)

NOTICE OF LIEN FOR FEDERAL TAXES.

An Act Providing for the Filing of Notices of Taxes due the United States, with Certain County Officers.

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

Sec. 1. That a Notice of Lien for the Amount of any taxes due the United States from any person or corporation may be filed by the Collector of Internal Revenue of the United States in the Office of the Register of Deeds in any County in the State, who shall forthwith record and index the same, and no such tax shall be a valid lien against any property of the person or corporation owing such taxes situated within such county, as against any mortgagee, purchaser or Judgment Creditor until such Notice is filed as aforesaid.

Approved February 19th, 1923.

TREASURER

CHAPTER 329.

(H. B. No. 44—Larson.)

PUBLICATION OF STATE TREASURER'S REPORT.

An Act to Amend and Re-enact Section 147 of the Compiled Laws of North Dakota for the year 1913 and repealing Section 147a of the Compiled Laws of North Dakota for the year 1913; providing for publicity of State Finances.

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

Sec. 1. AMENDMENT.) That Section 147 of the Compiled

Laws of North Dakota for the year 1913 is hereby amended and re-enacted so as to read as follows:

Sec. 147. STATE TREASURER'S: REPORT.) It shall be the duty of the State Treasurer on or before the tenth day of January, April, July and October of each year to make a report in writing, under oath to the Governor, showing the total amount of all moneys in his hands or under his control, and showing the balance in all funds on the last day of the preceding month, showing separately the amount of the average daily balance in each of the state depositories and the amount on time deposits therein, together with the rate of interest paid on each class of deposits and the amount of the bond furnished by each depository; also the amount on hand in the vaults of the State Treasurer. Under the latter head, he must specify the amount on hand in cash, and separately the amount held as cash items. Such report must be verified by the State Auditor and the State Treasurer shall, before the fifteenth day of each of said months, cause to have printed said report in pamphlet form and must forthwith mail a copy thereof to each depository, one to each County Auditor in the state and one to each official county paper in the state. Proof of the mailing of such report must be made by affidavit of some person having a personal knowledge thereof and such report, with such other proof, then filed in the office of the Governor.

Sec. 2. REPEAL.) That Section 147a of the Compiled Laws of North Dakota for the year 1913 is hereby repealed.

Approved February 19th, 1923.

TRIAL

CHAPTER 330.

(H. B. No. 38—Twichell.)

CONVERSION OF GRAIN OF PUBLIC WAREHOUSE.

An Act Regulating Procedure and Prescribing Rules of Evidence in Actions Brought by Holders of Grain Storage Tickets, for the Recovery of the Possession or Value of Grain stored in Public Warehouses, which Grain has been Converted or Improperly Detained from the Owner.

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

Sec. 1. WHO MAY BRING ACTION AND EFFECT THEREOF.)
In any case where the grain of different owners has been stored