

student therefrom, but if such student has no parent, guardian or other person to whom to return, such board shall first arrange for and procure some suitable person to receive, employ and care for the person so discharged, without charge to the state. If any person convicted of a felony and committed to such school shall be or become incorrigible and manifestly or persistently dangerous to the good order, government and welfare of such school or the students thereof, the Board of Administration must order such person returned and delivered to the parent or guardian or to the jailer of the county from which committed, as the case may be, and the proceedings against such person shall thereafter be resumed and continued as though no order or warrant of commitment to the State Training School had been made.

§ 11289. AIDING INMATES TO ESCAPE. PENALTY.] Every person who unlawfully aids or assists any person committed to the State Training School in escaping or attempting to escape therefrom or from any officer thereof, or knowingly concealed such person after escaping, and every person who having been committed to said institution and who is thereafter paroled, and who during the time of his parole violates the conditions of such parole, is guilty of a misdemeanor.

§ 11291. PAROLE PERMITTED.] The Board of Administration of the State Training School is hereby empowered to parole persons committed to the State Training School and may establish rules and regulations under which such persons may go upon parole.

Approved March 6th, 1925.

TAXATION

CHAPTER 197

(S. B. No. 58—Rusch.)

PLACING TAXING DISTRICTS UPON CASH BASIS AND INCLUDING PARK DISTRICTS

An Act To Amend and Re-enact Sections 8 and 12 of Chapter 326 of the Session Laws of North Dakota for the year 1923, relating to Placing Taxing Districts upon a Cash Basis, and classing Park Districts having Population over Four Thousand with Cities and School Districts of Like Size.

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

§ 1. That Section 8 of Chapter 326 of the Session Laws of North Dakota for the year 1923 is hereby amended and re-enacted to read as follows:

§ 8. The County Treasurer shall hereafter be custodian of all sinking funds levied by all taxing districts within the county excepting cities having a population of over four thousand, and school districts having a population of over four thousand, and park districts having a population of over four thousand, and, whether such sinking funds be for the purpose of retiring bonds issued pursuant to the terms of this act or bonds issued pursuant to the provisions of any law now in effect, or hereinafter enacted. As tax collections are made of taxes levied for the purpose of paying the interest on or retiring the principal of bond issues, such funds shall not be remitted to the treasurers of the taxing districts but shall be retained by the County Treasurer in a separate special fund maintained as a sinking and interest fund for the bonds of each of such taxing districts, and as such bonds mature the County Treasurer shall upon warrant drawn upon him by the County Auditor apply such sinking funds in retirement thereof, and also in payment of the interest thereon as it becomes payable. It shall be the duty of the County Auditor to draw such warrants so as to pay the interest and retire the warrants at as early a date as possible. It shall be the duty of the County Treasurer to keep the sinking funds of each taxing district on deposit in such public depository as may have furnished proper bond therefor and as may be designated by the governing board of the taxing district, and when so deposited in such duly qualified public depository the County Treasurer shall be relieved of personal responsibility for their safe keeping.

§ 2. That Section 12 of Chapter 326 of the Session Laws of North Dakota for the year 1923 is hereby amended and re-enacted to read as follows:

§ 12. Cities having a population of over four thousand, school districts having a population of over four thousand, and park districts having a population of over four thousand, may issue certificates of indebtedness in any amount not in excess of uncollected taxes of the current year plus uncollected taxes of prior years standing to the credit of the district in such form and manner and subject to such terms and conditions as the governing board may prescribe, and need not comply with or conform to any of the other provisions of this act pertaining to the issuance of certificates of indebtedness unless they choose to avail themselves of such other provisions of this act.

§ 3. EMERGENCY.] This act is hereby declared to be an emergency measure, and shall be in full force and effect upon its passage and approval.

Approved March 6th, 1925.

CHAPTER 198

(H. B. No. 101—Cart.)

By Request

CORRECTIONS OF ASSESSMENTS OF PROPERTY

An Act To Provide for the Correction of Errors in the Assessment of Property; For the Placing of Omitted Property or Property Which has Escaped Taxation Upon the Tax Lists; For the Re-Assessment of Property which has been Undervalued; and to Repeal Sections 2137, 2216, 2217, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304 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. Whenever the county auditor shall discover that taxable real or personal property has been omitted in whole or in part in the assessment of any year or years, or that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the full amount of all property required to be listed in his district, or has omitted property subject to taxation, he shall proceed to correct the assessment books and add such property and assess it at its full and true value.

§ 2. The county auditor shall give notice by mail to the person owning such property or in possession thereof, or his agent, of his action in adding property to the assessment books and shall describe the property in general terms and notify such person to appear before him at his office at a specified time within fifteen (15) days after the date of such notice, to show cause, if any, why such property should not be added to the assessment rolls.

If the party so notified does not appear, or if he appears and fails to give a good and sufficient reason why such assessment should not be made, the same shall be made; and, the county auditor is hereby invested with all the powers of an assessor in discharging the duties assigned to him by the provisions of this act.

§ 3. The board of county commissioners, at its next regular meeting after the assessment of such omitted property shall hear all grievances and complaints thereon and shall proceed to review and equalize such assessments.

§ 4. The county auditor shall enter the valuation of such property as equalized by the county board and shall extend the taxes thereon, and upon completing such assessment and extending the taxes thereon, shall correct the current year's tax list in accord-

ance with such assessment if the current year's tax list has not been certified to the treasurer for collection. In case the current year's tax list has been certified to the treasurer for collection, the county auditor shall certify to the county treasurer a tax list covering omitted property which has been added to the tax list for the current year. The county treasurer shall correct the current year's tax list in accordance therewith without obliterating any name, description or figure in the original tax list as delivered. The county auditor shall always have the power to correct clerical errors occurring in the making up of tax lists so as to make them conform to the assessment books; and in case the tax list has been delivered to the county treasurer, shall certify such corrections to the treasurer and the treasurer shall make the indicated corrections in the tax lists.

The county auditor of each county shall keep a book to be called "Assessment Roll of Property which has Escaped Taxation," in which he shall enter from time to time all property, real or personal, which shall have been omitted in the assessment of any previous year or years, or the assessment of which shall have been set aside by the judgment of any court, such property having thereby escaped taxation. If omitted property is assessed for a prior year or years, the county auditor shall enter the assessment of such property in the assessment roll of property which has escaped taxation at the rate and in the amount for which such omitted property should have been assessed in said year or years. Omitted property shall be assessed for each year during which it escaped assessment and taxation.

After review by the county board, the taxes against such escaped property for prior years shall be entered upon the tax list. In the case of personal property, such taxes shall be entered upon the most recent delinquent personal property tax list. If such list is, at the time, in the hands of the treasurer, the auditor shall certify such taxes to the treasurer, and the treasurer shall enter them upon such delinquent tax list. If the most recent delinquent personal property tax list is at the time in the hands of the sheriff, the auditor shall certify such taxes to the sheriff, and the sheriff shall enter them upon such tax list. In the case of escaped real property, such taxes shall, if entered between the first day of March and the date of the first publication of the tax sale list, be entered upon the most recent delinquent real property tax list; if entered between that date and March first, following such taxes shall be entered upon the current real property tax list. In either case, such real property taxes shall be certified to the treasurer by the auditor and entered in the tax list by the treasurer. Taxes upon escaped property for prior years, whether upon real or personal property, shall be subject to the same penalties and collection thereof shall be forced

at the same time and by the same method as other taxes upon the lists upon which they are entered.

§ 5. Nothing in this act contained shall deprive the tax commissioner of the power to require county auditors to place upon the assessment rolls omitted property which may be discovered to have escaped taxation in whole or in part in the current or previous years as provided in chapter 213, section 5, subdivision m, Laws of 1919.

§ 6. MONEYS—HOW APPROPRIATED.] All taxes collected by the county treasurer under the provisions of this act shall be apportioned in like manner as taxes on other property in such taxing district. Taxes for a year in which the property escaped taxation shall be apportioned as were the taxes of such prior year.

§ 7. REASSESSMENT OF PROPERTY. WHEN MADE.] The board of county commissioners, upon the filing of a petition signed by not less than ten (10) freeholders in any political subdivision, or by the governing board of any such subdivision, requesting a reassessment of property in such subdivision may, in its discretion, order a reassessment of any class of property or all property located in such subdivision, if, in its opinion, taxable property located within such subdivision has escaped assessment in whole or in part or has been unfairly assessed or has not been assessed in accordance with law.

For the purpose of reassessment of property as herein provided, the board of county commissioners is hereby authorized to appoint some competent citizen as a special assessor who shall make a reassessment of the property specified by the board. Such special assessor shall proceed in accordance with the provisions of law now governing local assessors, and shall be allowed for his services and expenses, a sum not to exceed six dollars (\$6.00) per day.

Whenever a reassessment is made pursuant to law, the assessors compensation and expenses shall be audited and allowed by the board by which such reassessment was ordered and paid out of the county treasury upon the warrant of the county auditor. If such reassessment was ordered by the tax commissioner, the expenses thereof shall be audited and allowed by the tax commissioner and certified to the county auditor of the county in which such reassessment was ordered, and the expenses thereof shall be paid out of the county treasury upon warrant of the county auditor. The compensation so paid shall in all cases be charged to the township, city or village in which such reassessment is made and shall be deducted by the county treasurer from funds coming into the county treasury apportionable to such township, city or village.

Upon the completion of such reassessment, the assessor shall certify the same to the county auditor, and it shall be the duty of

the county auditor to forthwith notify each county commissioner of his county of such completion, and call a special meeting of the board of county commissioners to be held at the time and place designated in such call, but not more than thirty (30) days from the time of the making of such call. A notice of such special meeting and the purpose thereof shall be published at least once in an official paper of the county not less than one week prior to such meeting.

The board of county commissioners shall meet at the time and place appointed therefor in such call, and shall proceed to equalize the property reassessed. The board of county commissioners shall hear all grievances and complaints in regard to such reassessment.

§ 8. The board of county commissioners or the tax commissioner shall not order a general reassessment of any class of property in any taxing district in any year after October first of such year.

§ 9. Sections 2137, 2216, 2217, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303 and 2304 of the Compiled Laws of the State of North Dakota for the year 1913 are hereby repealed.

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

Approved March 10, 1925.

CHAPTER 199

(S. B. No. 1—Rusch)

DELINQUENT TAXES; TAX SALES AND REDEMPTION
THEREFROM

AN ACT

For an Act to Amend and Re-enact Section 2185 of the Compiled Laws of North Dakota for the Year 1913, as amended by Chapter 320, Laws of 1923, also Sections 2191, 2192, 2197, 2202, 2203, 3733, 3735, and 3736 of the Compiled Laws of North Dakota for the Year 1913, Providing for Penalties on Delinquent Real Estate Taxes and Special Assessments; for the Sale of Land for Taxes and Special Assessments; Issuance of Certificates of Sale and Assignments Thereof; for Redemption of Land sold at Tax Sale; for the Issuance of Tax Deeds on Land Not Redeemed From Sale for Taxes and for the Disposition or Conveyance of Land Bid in by the County and Not Redeemed or Purchased; and to Repeal All Acts in Anywise Contravening Provisions of this Act.

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

§ 1. AMENDMENT.] Section 2185 of the Compiled Laws of North Dakota for the year 1913 as amended by Chapter 320, Laws of 1923, is hereby amended and re-enacted to read as follows:

“Section 2185. All real estate taxes including hail insurance taxes, both flat and indemnity, and yearly installments of special assessment taxes on real estate, shall become due on the first day of December of the year for which the taxes are levied. One-half of the real estate taxes and all hail insurance taxes both flat and indemnity and all yearly installments of special assessment taxes shall become delinquent on the first day of March following, and if not paid before that date they shall be subject to a penalty of five per cent (5%), and on the first day of November following to an additional penalty of three per cent (3%); provided, that general taxes on real estate, but not hail insurance taxes nor special assessments, may be paid in two equal installments. The second half may be paid at any time up to and including the fifteenth day of October without penalty and if not paid on or before that date a penalty of five per cent (5%) shall be added thereto. Mortgagees and other lien holders, excepting owners of tax sale certificates, shall have the same right as the land owner to pay taxes in installments at any time after they become due. Owners of tax sale certificates shall not be permitted to pay taxes in installments but may pay the entire tax at any time after the first installment becomes delinquent. During the first fifteen days of delinquency, from March first to fifteenth, inclusive, owners of tax sale certificates and also other lien holders or the owner of the land may pay taxes without penalty upon any portion thereof provided the entire tax is paid. If the first installment has been paid, but the second installment remains unpaid after October 15th, the tax sale certificate owner may pay it but he must pay also the penalty of five per cent (5%). The penalties prescribed in this section shall be cumulative and shall be charged and collected accordingly without being specially added or noted on the tax list.”

§ 2. AMENDMENT.] That Section 2191 of the Compiled Laws of the State of North Dakota for the year 1913 be amended and re-enacted to read as follows:

“§ 2191. 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 o'clock 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 land 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, special assessments or installments of special assessments, hail insurance taxes and 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 nine per cent (9%) 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.

It shall be unlawful for the bidders at such sale to enter into any understanding or agreement direct or indirect to stifle competition, by bidding in rotation or turn, or in refraining from bidding to give others opportunity to acquire particular tracts without competition, and upon discovering any such combination, understanding or agreement to exist, or upon the development of any system of bidding in rotation or systematic refraining from bidding to avoid competition it shall be the duty of the auditor to refuse to accept bids made in furtherance of any such scheme, combination or understanding, and he may if he shall deem it probable that sales already made have been to bidders in any such combination, declare all such sales rescinded, and proceed to resell the same, or adjourn the sale from day to day for not to exceed 10 days until a proper sale can be had.

The county treasurer shall attend the sale and receive all moneys paid thereon 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 in which the sale takes place, such county acquiring all the rights both legal and equitable that a person could acquire by reason of a purchase at such sale. Such tract or lot shall be assessed and taxed like other real estate 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.

Whenever any real property shall be sold to the county, the county auditor shall make out certificate of sale to the county in the same manner as if sale had been made to any other person which certificate shall be retained by the county treasurer; but no tax receipt shall be issued and no amount due the state or any taxing district shall be paid by the county until the county has received payment, either through redemption or sale of the property or assignment of the certificate. A certificate so issued to the county shall bear interest at the rate of nine per cent (9%) per annum.

The county auditor, upon the order of the board of county commissioners shall defer the sale of any parcel of real estate for unpaid taxes until the delinquent taxes thereon, together with accrued penalty and interest, shall amount in the aggregate to the sum of five dollars or such lesser sum as the board may determine upon. In

any case where such tax sale shall be deferred upon the order of the board of county commissioners, the publication of delinquent tax list shall not include parcels not offered for sale. Such real estate may be included in the notice of tax sale and sold at the tax sale of any subsequent year, and in such notice the combined aggregate amount of all delinquent taxes against each parcel may be set forth in a single lump sum and a single sale made for all delinquent taxes, penalties and interest against each parcel. It shall not be necessary for the notice of sale to contain anything to indicate that such amount includes taxes of more than one year. The omission of sale upon order of the board of county commissioners, or by error or otherwise, shall not invalidate any subsequent tax sale. Property inadvertently omitted from any tax sale may be sold at the tax sale of any subsequent year in similar manner as though its sale had been purposely deferred, and this may be done even though the amount of taxes against it, when thus inadvertently omitted, is in excess of five dollars.

§ 3. AMENDMENT.] That Section 2192 of the Compiled Laws of the State of North Dakota for the year 1913 be amended and be re-enacted to read as follows :

§ 2192. CERTIFICATE OF SALE. ASSIGNMENTS FILED. SUB-] SEQUENT PAYMENTS.] The purchasers of any tract of real property sold by the county auditor for taxes shall be entitled to a certificate describing the land so purchased, stating the sum paid and the time when the purchaser will be entitled to a deed, which certificate shall be signed by the county auditor in his official capacity and shall be presumptive evidence of the regularity of all prior proceedings. The county auditor shall execute to the purchaser of any piece or parcel of land a certificate of sale covering each parcel of land sold to any purchaser, which certificate may be substantially in the following form :

COUNTY CERTIFICATE OF SALE FOR TAXES

I,Auditor for the County
of, in the State of North Dakota, do hereby
certify that the following described real estate in said county and
state, to-wit: (describing the same), was on the.....
day of.....A. D. 19....., sold by me in the
manner provided by law for the delinquent taxes of the year.....
thereon, amounting to.....dollars,
including interest and penalty thereon, and the costs allowed by law
tofor the sum of

.....dollars, he being the bidder who agreed to accept the lowest rate of interest thereon from the date of sale on the amount of such taxes, penalties and costs so paid by him, and that said rate of interest which said purchaser so agreed to accept was.....per cent per annum.

And I further certify that unless redemption is made of said real estate in the manner provided by law the said.....
.....or assignee will be entitled to a deed therefor on and after the.....day of.....A. D....., on the surrender of this certificate.

In Witness Whereof, I have hereunto set my hand and seal this.....day of.....A. D. 19.....

.....
Auditor.

(SEAL)

Such certificate shall be assignable and the assignee shall acquire all the rights of the original purchaser of the real property described therein. He may present the assigned certificate to the county auditor for entry and such county auditor shall enter on the record of such sale the fact that the certificate has been assigned, entering the name and address of the assignee and the date when such assignment was presented for such entry. Such purchaser at tax sale or assignee of such certificate may pay taxes for subsequent years at any time after they become delinquent and shall have the same lien for such subsequent taxes and may add them to the amount paid by him in the purchase; and the treasurer shall make out tax receipt in duplicate for such taxes paid as subsequent, and shall write thereon "Paid as Subsequent Taxes," and the county auditor shall enter on the record of delinquent taxes or tax sale record the payment of such subsequent taxes giving the name of the person by whom paid, the date when paid, the amount paid, and for what year such subsequent tax was levied. At all tax sales made as provided herein, except in case of purchase by the county, the treasurer shall make out the tax receipt in duplicate for the taxes upon the real property mentioned in such certificate the same as in other cases and shall write thereon "Sold for Taxes."

§ 4. AMENDMENT.] That Section 2197 of the Compiled Laws of the State of North Dakota for the year 1913 be amended and re-enacted to read as follows:

“§ 2197. REDEMPTION OF REAL ESTATE.] (1) If at said sale any piece or parcel of land shall be sold to a purchaser, the same may be redeemed at any time within three years from the date of sale by any person or corporation having an interest therein who shall pay into the treasury of the county for the credit of the person thereto entitled, the amount paid by the purchaser at the time of sale, with a penalty of three per cent and interest thereon at the rate specified in such certificate of sale together with all amounts of subsequent taxes, penalties and interest paid by the holder of such certificate of sale up to the date of redemption with interest at the rate of three-fourths of one per cent per month from the date of payment of such subsequent taxes, which date of payment shall not be prior to the day upon which such subsequent tax became delinquent, provided that the change in penalty upon redemption from tax sale and the change in rate of interest upon subsequent taxes made by this amendment shall not apply to certificates issued or subsequent taxes paid prior to the taking effect of this act. In case any piece or parcel of land was struck off to the county at tax sale, then any person or corporation having an interest therein shall have the same right of redemption from the county, and on the same terms, as from a purchaser at a tax sale. The county auditor shall certify to the amount due upon redemption, and on payment of the same to the county treasurer, the county treasurer shall make duplicate receipts, for the certified amount, describing the property redeemed, one of which receipts shall be filed with the county auditor, which shall have the effect of annulling the sale. If the amount so paid for the purpose of redemption be less than required by law it shall not invalidate such redemption, but the county auditor shall be liable for the deficiency to the person entitled thereto, and shall personally have a right of action against the person redeeming to recover from him the amount of such deficiency. Minors, insane persons or persons in captivity, or in any country with which the United States is at war, having an estate in, or liens on lands sold for taxes, may redeem the same within three years after such disability ceases; but in such cases the right to redeem must be established in a suit for that purpose, brought against the party holding the title under sale. Any person who has or claims an interest in, or lien upon, any undivided estate in any piece or parcel of land sold, may redeem such undivided estate by paying into the county treasury a proportionate part of the amount required to redeem the whole and in such case the certificate of redemption shall express the estate or interest redeemed.

(2) PARTIAL REDEMPTION OF REAL ESTATE.] The owner of any piece or parcel of land which has been sold at tax sale may pay the taxes for which the land was originally sold at tax sale together with accrued interest and penalty thereon at any time without making payment of any subsequent taxes and may also pay the subsequent taxes for the next succeeding year or years. In making

such partial redemption the owner shall be required to first pay the taxes for which the land was originally sold and in making payment of any subsequent taxes shall be required to pay such taxes in the order in which such taxes were levied. Upon payment of any such taxes with accrued interest and penalty into the county treasury, the county auditor shall recall the original tax sale certificate and in case the holder of such original tax sale certificate has paid taxes as subsequent to such certificate the county auditor shall issue to him a new certificate which shall be known as A Subsequent Tax Sale Certificate. Such subsequent tax sale certificate shall describe the premises originally sold at tax sale, shall state the amount for which they were originally sold and shall set forth the amount of taxes paid as subsequent to the original tax sale certificate which remain unredeemed, and also the amount paid in partial redemption from such tax sale, and may be in substantially the following form:

SUBSEQUENT TAX SALE CERTIFICATE.

.....County, North Dakota.

.....
(Name of County Seat.)

I, County Auditor of
.....County in the State of North Dakota,
do hereby certify that at the annual tax sale of.....
held on December.....of that year, the following describ-
ed real estate situated in said county, to-wit:

.....
.....

was sold for the taxes of.....to.....of
.....for the aggregate sum of.....

(P. O. Address)
dollars (\$.....) and there was issued to such purchas-
er tax sale certificate No.....: that thereafter the own-
er of said tax sale certificate paid subsequent taxes upon said real
estate as hereinafter set forth; that.....
as the owner of said real estate or of a lien thereon has now paid
the sum of \$..... in payment of the taxes thereon
for the year.....; that said original tax sale certi-
ficate No..... has therefore been surrendered by the

owner thereof and this subsequent tax sale certificate is issued to the said tax sale certificate owner

of..... and it is hereby certified that there is due him for subsequent taxes paid upon said real estate:

\$..... for taxes of the year 19..... with interest at 9% per annum from.....19.....;

\$..... for taxes of the year 19..... with interest at 9% per annum from.....19.....; and

\$..... for taxes of the year.....19..... with interest at 9% per annum from.....19.....; and that unless redemption be made from said taxes within three years from the date hereof, he will be entitled, after due notice given, to a tax deed conveying to him the said real estate.

Given under my hand and the seal of the county auditor ofCounty, N. Dak., this.....day of, 19.....

..... County Auditor of.....County

Subsequent tax sale certificates shall have the effect of conveying all the rights, interest, privileges and title conveyed by an original certificate of tax sale issued pursuant to the regular annual auditor's tax sale. The owner of a subsequent tax sale certificate shall be entitled to a tax deed three years from the date of issuance of such subsequent tax sale certificate upon the giving of the statutory notice of expiration of the period of redemption. The procedure prescribed in Section 2223, Compiled Laws of North Dakota for the year 1913, as amended by Chapter 63 of the Special Session Laws of 1919 and acts amendatory thereof shall be followed, and in case redemption be not made, tax deed shall be issued in the same manner and with the same force and effect as though issued under an original tax sale certificate issued pursuant to a regularly conducted annual tax sale. The provisions of this section shall apply to redemptions or partial redemptions hereafter made regardless of whether the tax sale certificates were issued and subsequent taxes paid as subsequent before or after the taking effect of this act. A partial redemption of real estate taxes covered by a subsequent tax sale certificate may be made in the same manner as par-

tial redemption is made from a tax sale certificate but a partial redemption shall in no case be allowed more than twice as to the same tax sale, once from the tax sale certificate and once from the subsequent tax sale certificate. In case of a partial redemption from a subsequent tax sale certificate, the form of certificate issued may be varied from the foregoing form by appropriate reference to the prior partial redemption.

§ 5. AMENDMENT.] That Section 2202 of the Compiled Laws of the State of North Dakota for the year 1913 be amended and re-enacted to read as follows :

“§ 2202. TAX DEED TO BE ISSUED TO THE COUNTY UPON EXPIRATION OF PERIOD OF REDEMPTION UPON DUE NOTICE. TRANSFER BY COUNTY OF PROPERTY ACQUIRED BY TAX DEED.] (1) All pieces or parcels of real property bid in for the county under the provisions of this chapter, and not redeemed or assigned within three years from the date of the certificate of sale or subsequent tax sale certificate shall upon the giving of the required notice of expiration of redemption become the absolute property of the county and the county auditor shall issue a tax deed therefor to the county in the same manner as to individual purchasers. The lien of any special assessment taxes included in the tax sale certificate or of subsequent special assessment installments delinquent at the time of issuance of tax deed shall be extinguished and void but such property shall be subject to installments of special assessments becoming delinquent after date of issuance of tax deed.

(2) The county auditor shall on or before February 1st of each year give notice of the expiration of the period of redemption as to all tracts of real esate on which the period of redemption has expired. He shall prepare under his hand and official seal a notice containing the information indicated in the following form and which may be in substantially the following form :

Notice of Expiration of the Period of Redemption on Land Sold to the County at Tax Sale

I,, County Auditor ofCounty, do hereby give notice that the parcels of real estate hereinafter described were sold for taxes at the annual tax sale of this county on December, 19....., and that at said sale said parcels of real estate were sold to this county, and that such sales have not been redeemed from and they are still the property of this county, and that unless redemption shall be made from said tax sales within ninety days from the date of this notice, the same will become the absolute property in fee of this

county and the former owners thereof and all lien holders and other persons interested therein will be forever foreclosed and debarred of any and all rights of redemption, or other rights in or to such real estate. Following is a list of the real estate sold at such tax sale on which the period of redemption has expired. Opposite each description of real estate appears the name of the record title owner thereof as it appears by the records in the office of the Register of Deeds of such county and also opposite each tract appears the amount which will be required to redeem from the effects of such tax sale at the expiration of the period of redemption including the amount for which the said land was sold, interest and penalty thereon, subsequent delinquent taxes prior to those of the year 19....., and penalties and interest thereon. (Here insert description of real estate, names of owners and amounts due.)

Given under my hand and the seal of the county auditor of
County, this.....day of.....,
 19.....

.....
 Signature County Auditor of.....
 County, North Dakota.

Such notice shall be published three times, once each week for three consecutive weeks in the official paper of the county in which such real estate is situated, the date of the last publication to be more than sixty days prior to the expiration of the period of redemption. The amounts stated in such notice shall include a charge of fifty cents for each parcel of real estate described therein to reimburse the county in part for the expense of such publication and for the mailing of notices hereinafter provided for. There may be included in a single published notice any number of parcels of real estate. The caption of said notice shall be in bold faced type at least as large as eighteen point type.

It shall be the duty of the register of deeds upon request of the county auditor to furnish him with a certified list giving the names, and so far as they appear on the records in the office of the register of deeds, the addresses of all persons who appear to be interested as owners, mortgagees, lien holders or otherwise in such real estate which has been sold to the county for taxes as may be specified by the county auditor in making such request. It shall be the duty of the county auditor to prepare a notice of the expiration of the period of redemption to be served either personally, or by mail as hereinafter specified, upon the record title owner of such real estate and the person in possession thereof, and by mail upon mortgagees and other lien holders. There shall be a separate notice for each person

who appears from the records in the office of the register of deeds to be interested as record title owner of such real estate, but each notice may contain any number of parcels of real estate which stand in the name of the same record title owner. Such notice shall contain the information indicated in the following form and may be in substantially the following form :

NOTICE OF EXPIRATION OF PERIOD OF REDEMPTION

To, the record title owner of the real estate hereinafter described, and to all mortgagees, lien holders, or other persons interested in said real estate, and to the person in possession thereof ;

I,, county auditor of.....
.....County, North Dakota, hereby give notice that the real estate hereinafter described was at the tax sale held in this county on the.....day of December, 19....., offered for sale for delinquent taxes against it and was sold to said county, and that redemption has not been made therefrom and that the same is still the property of such county, and unless redemption is made from such tax sale within ninety days from the date of this notice appearing above my signature tax deed will be issued to the county granting to it and vesting in it absolute title in fee to said property and foreclosing all rights of redemption, and any and all other rights of the owner and of all mortgagees and lien holders and other persons interested therein. There is given herewith the descriptions of such parcels of real estate, and set opposite each description is the amount which will be required upon the date of the expiration of the period of redemption to redeem such real estate from such tax sale exclusive of the cost of serving this notice personally upon the owner and the person in possession thereof.

(Descriptions of real estate and amounts required for redemption to be inserted.)

Given under my hand and the seal of the county auditor ofCounty, North Dakota, this.....day of, 19.....

.....
County Auditor of.....
County, North Dakota.

Such notice shall be sent by registered mail to each mortgagee, lien holder or other person interested therein as may appear from

the records of the office of the register of deeds, except the record title owner and the person in possession thereof. Such notice shall be served personally upon the person, if any, in possession of said real estate, and upon the owner, if he resides within the county, in the same manner as is required for the service of a summons in a civil action in district court. The service shall be made by the sheriff and he shall be entitled to the same fees, mileage and livery hire as for serving a summons in a civil action in district court, provided that he shall be required to serve all such notices in each portion of the county in a single trip and shall be entitled to but one charge for mileage and livery unless, by reason of inability to make service, a subsequent trip is made necessary. The expense of such service shall be added to the amount required to redeem and be paid by the person making such redemption in addition to the amount stated in the notice. If the owner is known to be a resident of some other county in the state such notice shall be served upon him by registered mail. If the owner does not reside in this state, service may be made upon him by registered mail addressed to him at his postoffice address as ascertained by the county auditor from such information as he is able to obtain by reasonably diligent inquiry, but need not be served upon him personally. If the assessed valuation of the property included in the notice is less than \$100 in any of the above cases, notice may be served upon the owner and the person in possession thereof by registered mail, addressed to them at their last known postoffice addresses.

(3) Property so acquired by tax deed shall, under the direction of the board of county commissioners, be sold at public or private sale, notice of which shall be given by posting at the front door of the court house thirty (30) days prior to the sale, a description of the parcels to be sold and by publishing a notice of such sale in the official newspaper of the county giving a description of the parcels to be sold, such notice to be published at least once in each week for two consecutive weeks prior to the date of sale. Any number of tracts may be included in a single notice. Such sale shall take place at the county seat on the second Tuesday in June of each year and shall continue from day to day until completed. The county board before holding the sale may, at its discretion, place a minimum sales value on each tract. The county auditor, with the approval of the board of county commissioners, may reject any or all bids. In case no bids are received on any parcel of real property and such property is retained by the county, the county shall not be liable to any city or other subdivision for any special assessment taxes levied on such property. The purchaser shall, upon complying with the requirements, be given a deed executed in the name of the county by the chairman of the board of county commissioners and the county auditor, conveying all rights, title and

interest in and to the property acquired by the county through the tax proceeding, which deed may be substantially in the following form:

THIS INDENTURE, made this.....day of.....
.....192....., between the County of....., North Dakota, party of the first part, acting by and through the Chairman of its Board of County Commissioners and its County Auditor, and
....., party of the second part, witnesseth:

That, whereas, the real property hereinafter described did revert to and become the property of said County on account of the non-payment of taxes assessed and levied against the same for the years..... and, and the said taxes, interest and penalties aggregating in the sum of.....Dollars, and

Whereas, in conformity with law the said property was duly offered for sale pursuant to law on the.....day of.....
....., 192....., and at said sale said second party became the purchaser of the whole thereof for the sum of.....
Dollars,

Now, therefore, the said County as party of the first part, in consideration of the premises and in pursuance of the statutes in such case made and provided, does hereby grant to the said second party, his heirs and assigns, that certain real property situated in the said County of.....North Dakota, more particularly described as follows, to-wit:

.....
.....
.....

(4) The proceeds of such sale shall be paid into the county treasury, and the amount due the state or any city, township, incorporated village, school district or other taxing district, from the taxes for which the same was sold, or a just proportion thereof, shall be apportioned and placed to the credit of the state, city, township, incorporated village, school district, or other taxing district entitled thereto. After general property taxes and hail insurance taxes, including penalty and interest thereon have been satisfied, the balance or a sufficient portion thereof to satisfy special assessments shall be placed to the credit of the proper taxing dis-

trict. If the balance is insufficient to satisfy all delinquent installments of special assessment taxes, there shall be apportioned to each such fund such proportion of the balance as such item is of the total of all such delinquent installments of special assessments. If there is any remainder it shall go into the general fund of the county. Any person having an interest in, or lien upon any piece or parcel of forfeited land may redeem the same at any time after the forfeiture and before the sale thereof by paying the amount due thereon.

§ 6. AMENDMENT.] That Section 2203 of the Compiled Laws of North Dakota for the year 1913 be amended and re-enacted to read as follows:

“§ 2203. PROPERTY BID IN FOR THE COUNTY. ASSIGNMENT FORM.] At any time after any piece or parcel of land shall have been bid in for the county, and before such piece or parcel of land shall become forfeited to the county, and while such tract or parcel of land shall remain unredeemed, the county auditor may assign and convey the same and all the rights of the county in such piece or parcel of land acquired at such sale, to any person, (except the county auditor, county treasurer, their deputies and clerks) who shall pay the amount for which the same shall have been bid in together with interest thereon from the date of the tax sale at the rate of three-fourths of one per cent per month, and the amount of all subsequent delinquent taxes and penalties together with interest thereon at the rate of three-fourths of one per cent per month from December first of the respective years in which such taxes became delinquent, and shall execute to him an assignment which may be in substantially the following form:

I, auditor of the county of.....
 State of North Dakota, do hereby certify
 that at the sale of real estate for the delinquent taxes thereon for
 the county of..... and state aforesaid, which
 sale was held at the..... in said county of.....
on the.....day of.....
 A. D. 19....., for the taxes of the year..... the following
 described piece or parcel of land situated in said county of.....
 State of North Dakota, to-wit: (insert descrip-
 tion) was offered for sale to the best bidder; and no one bidding
 upon such offer the same was then bid in for the county for the
 sum of.....and the same still remaining unredeemed
 and on this day.....having paid into the

treasury of said county the amount for which the same was bid in with interest thereon together with subsequent taxes, penalties and interest, amounting in all to.....dollars; therefore, in consideration thereof, and pursuant to law, I do hereby assign and convey all the right, title and interest of said county to said piece or parcel of land acquired therein at said sale to the said, his heirs and assigns, subject to redemption as provided by law.

And I further certify that unless redemption is made of said real estate in the manner provided by law, the said..... or assigns, will be entitled to a deed therefor on and after the expiration of the time for redemption, as provided by law, and upon the surrender of this certificate. In witness whereof I have hereunto set my hand and seal this.....day of.....19.....

.....
 County Auditor of.....
 County, North Dakota.

§ 7. AMENDMENT.] That Section 3733 of the Compiled Laws of North Dakota for the year 1913 is hereby amended and re-enacted to read as follows:

“§ 3733 DELINQUENT SPECIAL ASSESSMENT TAXES.] Real property shall be sold to enforce collection of special assessments, or installments of special assessments, which have become delinquent, at the same time and in the same manner as for general taxes. The sale shall be made by the same officer and upon like notice and subject to the same provisions in relation to redemption and the same record thereof shall be kept by the officer making the sale as in the case of sale of real property for delinquent general taxes. If any real property is subject to sale at the same time for delinquent general taxes and also for delinquent special assessments, they shall be advertised and sold together in one sum and one certificate shall be issued therefor. In case there is no delinquent general tax against any parcel of real estate and it is sold for special assessments alone, the certificate of tax sale shall contain a statement to the effect that the sale was for special assessments. The rights of owners of tax sale certificates issued before the enactment of this amendment shall not be affected by its enactment except as provided in Section 4 of this act. In case of sale for special assessments only assessed by cities, villages, or any taxing district other than the county, the county auditor shall

declare the property sold to the city, village or taxing district which assessed such special assessments in case there are no private bidders and tax certificate and tax deed shall, in the usual course of procedure, be issued to such city, village or taxing district."

§ 8. AMENDMENT.] That Section 3735 of the Compiled Laws of North Dakota for the year 1913, is hereby amended and re-enacted to read as follows:

"§ 3735. RIGHT OF THE CITY TO PURCHASE ASSIGNMENTS WHEN TAXES HAVE BEEN BID IN BY THE COUNTY TREASURER AND NOT ASSIGNED TO PRIVATE PURCHASERS.] The city treasurer may, subject to the direction of the governing board of the city, purchase from the county, tax sale certificates covering any property, bid in by the county treasurer at tax sales, and not assigned, against which there are special assessment tax liens in favor of such city. The assignment shall be made on the same terms as is provided for assignments by the county to individuals, except that amounts of special assessment liens, assessed by the city shall not be collected by the county treasurer from said city. If no redemption is made from such tax sale, the real estate covered by such certificate shall become the absolute property of the city at the expiration of three years from the date of the tax sale, and may be disposed of by the city at public or private sale as may be provided by the city council."

§ 9. AMENDMENT.] Section 3736 of the Compiled Laws of North Dakota for the year 1913 is hereby amended and re-enacted to read as follows:

"§ 3736. TAX DEED.] In case such lands are not redeemed from such tax sale and the city shall have purchased assignment of general taxes from the county, the county auditor shall, at the expiration of the period of redemption, issue a deed therefor to such city, provided that no deed shall be issued until notice of expiration of the period of redemption has been given as provided for sales for general taxes."

§ 10. All acts and parts of acts in conflict with the provisions of this act are hereby repealed and in case any provision of this act shall be held to be invalid, the validity of other provisions shall not thereby be impaired.

§ 11. This act is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval.

Approved March 9th, 1925.

CHAPTER 200

(H. B. No. 242—Committee on Tax and Tax Laws.)

By Request.

JURISDICTION DISTRICT COURT IN FORECLOSURE OF TAX
LIENS

An Act Providing that District Courts shall have Jurisdiction in the Foreclosure of Tax Liens in Cases of Irregular Tax Sales, Prescribing the Procedure in such Cases; and Providing that such Remedy shall be Cumulative.

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

§ 1. JURISDICTION OF DISTRICT COURT.] In all cases in which real estate has been sold at tax sale and in which such tax sales were irregular or of doubtful validity, the district court of the proper county shall have jurisdiction in an action in equity brought for that purpose to foreclose the lien of the delinquent taxes for which such land was sold and to enter judgment foreclosing the same and decreeing that the same shall be sold under special execution in a manner similar to that prescribed in case of the foreclosure by action of a mortgage or other lien upon real estate. The ordinary procedure in equity cases shall apply to such actions, but in cases of real estate sold at the tax sale held in 1923 or subsequent years, it shall be the duty of the court to include in its decree such provision as will permit such period of redemption from execution sale as may be necessary to give to those entitled to redeem at least as long as a period of redemption as they would have had if the tax sale in question had been valid in all respects and tax deed thereunder had been applied for at the earliest date permitted under statutes with reference to procuring tax deeds under tax sales. The provisions of this act shall apply both to tax sales heretofore held and those which may be held in the future. The remedy provided by this act shall be cumulative and in addition to all other remedies already existing or which may be provided at the present session of the legislature and shall not be held to impair or detract from any other remedy provided by any other statute or statutes.

§ 2. ACTION BROUGHT BY WHOM.] Such action may be brought by the purchaser at tax sale or his successor in interest and such irregular tax sale shall be held to have assigned, transferred, and conveyed to the purchaser and his successors in interest the lien of the taxes included therein and all subsequent taxes paid by the purchaser or his successors in interest. In case such land was, at such tax sale, struck off to the county, such action shall be brought in the name of the county in which such real estate is situated as

plaintiff, and may be instituted by the attorney general or by the states attorney of such county. In case of the refusal or failure of both such officials to institute such action or in case the board of county commissioners of the county interested or the governing board of any city or school district interested in such taxes shall desire to be represented by additional counsel, the district court may, upon application, enter an order appointing special counsel to represent such county, city or school district.

§ 3. COUNTY TREASURER TO BID AT EXECUTION SALE.] It shall be the duty of the county treasurer to attend the execution sale held pursuant to the decree in any such action in which the county is plaintiff; and if there are no other bidders offering the amount of the judgment plus interest and accrued and accruing costs, the county treasurer shall bid such amount in the name of the county and the sheriff shall sell the same to the county, but the county shall not be required to pay any cash upon such sale. If redemption be not made from such sale, sheriff's deed shall at the expiration of such period of redemption be issued to the county, and it shall be the duty of the county board to dispose of such land by sale as in other cases and out of the proceeds of such sale, after paying the costs of such action and of the sale, there shall be paid all general taxes, or if the sum realized is not sufficient to pay all general taxes, then the county auditor shall apportion the amount realized ratably among the state and the several interested taxing districts. Hail insurance taxes shall be considered as general taxes in making such apportionment. After paying all general taxes, such portion of the balance as may be necessary shall be applied in payment of special assessments, or if the amount is not sufficient to pay special assessments in full, then the amount available shall be apportioned ratably among the special assessment funds entitled to share therein. Any balance remaining after the payment of all costs, general taxes, hail insurance taxes and special assessments shall be paid into the general fund of the county. If, however, the real estate is sold by the sheriff at execution sale to a cash purchaser, he shall pay over to the clerk of the district court the proceeds of the sale to be disposed of in accordance with the order of the court.

Approved March 7th, 1925.

CHAPTER 201

(S. B. No. 85—Kaldor.)

INCOME TAX

An Act To Amend Chapter 312, Laws of 1923, Relating to the State Income Tax Imposed on Incomes of Individuals, Fiduciaries, Corporations, Joint Stock Companies or Associations and Insurance Companies in the State of North Dakota.

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

§ 1. AMENDMENT.] Subdivision 3 of Paragraph (c) of Subsection 2 of Section 7 of Chapter 312, Session Laws of 1923 is hereby amended and re-enacted to read as follows:

(3) "Where the income is derived from the conduct of a public utility, the portion thereof attributable to business within the state shall be taken to be such percentage of the total of such income as the tangible property and business within the state bear to the total tangible property and total business, the percentages of tangible property and of business being separately determined as hereinafter provided, and the two percentages averaged.

"For the purposes of the foregoing computation, the value of the tangible property shall be taken to be the average value of the tangible property held and owned by the corporation in connection with such business during the year for which the income is returned, excluding any property the income of which is not taxable or is separately allocated under the foregoing provisions of this act."

The term "tangible property" wherever it occurs in this act shall mean real property and corporeal personal property and shall not mean money, bank deposits, shares of stock, bonds, notes, credits, evidences of debt, choses in action, or evidence of interests in property. In determining the tangible property located within this state of a railroad company operating both within and without the state, the valuation of rolling stock and equipment within the state shall be found by applying to the total valuation of the entire rolling stock and equipment of such company that proportion or percentage which the car and locomotive mileage within the state during the income year bears to the total car and locomotive mileage of such company's cars and locomotives used in the conduct of its business both within and without the state for that year.

The business of the public utility shall be measured by the amount which the utility has paid out during the year for which the income is returned for wages, salaries, or other compensation to employees plus the amount of receipts from the carrying on of

the business. Receipts in North Dakota shall be held to include in addition to all receipts from business commencing and terminating within this state such portion of receipts from all interstate business passing through or into or out of the state as is determined by applying to gross receipts from all such business that percentage which the mileage within the state over which such business was carried bears to the entire mileage over which it was carried.

Accounts payable for compensation and accounts receivable from services rendered and other sources arising from business during the year shall be included in the formula if the corporation's return is made on the accrued basis.

For the purposes of this subsection, payments for wages, salaries, and other compensation shall be assigned to the office, agency or place of business of the corporation at which the employee chiefly works or from which he is sent out or with which he is chiefly concerned.

§ 2. AMENDMENT.] Section 23 of Chapter 312, Laws of 1923 is hereby amended and re-enacted to read as follows:

§ 23. INFORMATION AT THE SOURCE.] (1) Every individual, partnership, corporation, joint stock company or association or insurance company, being a resident of or having a place of business in this state in whatever capacity acting, including lessees and mortgagors of real or personal property, fiduciaries, employers and all officers and employees of the state or of any state institution, or of any political subdivision within the state, having the control, receipt, custody, disposal or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits and income, amounting to \$1,000 or over in salaries or wages and \$600 or over of other payments mentioned herein, whether paid or payable during any year to any taxpayer, shall make complete return thereof under oath to the tax commissioner, under such regulations and in such form and manner and to such extent as may be prescribed by the said tax commissioner.

(2) Every partnership, having a place of business in the state, shall make a return, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by any one of the partners.

(3) All returns required under this section shall be made on or before the fifteenth day of the third month following the close

of the fiscal year of the person required to make such return, or if the return is made on the basis of a calendar year, then the return shall be made on or before the fifteenth day of March.

§ 3. AMENDMENT.] Section 19 of Chapter 312, Laws of 1923 is hereby amended and re-enacted to read as follows:

§ 19. In computing net income, there shall be allowed as deductions:

(1) "All the ordinary and necessary expenses paid during the income year in the carrying on of any trade or business including a reasonable allowance for salaries or other compensation for personal services actually rendered, and including rentals or other payments required to be made as a condition to the continued use or possession for the purposes of the trade or business of property to which the taxpayer has not taken or is not taking title, or in which he has no equity.

(2) "Interest paid or accrued within the year on taxpayer's indebtedness.

(3) "Taxes paid or accrued within the income year upon property or business, but not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Federal income taxes may be deducted to the extent such taxes represent a tax paid on income taxable under this act.

(4) "All losses sustained during the income year and not compensated for by insurance or otherwise.

(5) "Debts ascertained to be worthless and charged off during the taxable year, if the amount has previously been included in gross income in a return under this act.

(6) "A reasonable allowance for necessary repairs and a reasonable allowance for depreciation by use, wear and tear of property used in business or trade, and in case of mines, oil and gas wells or other natural deposits, a reasonable allowance for depletion of ores and other natural deposits on the basis of their actual original cost in cash or in the equivalent of cash, and including cost of development, and in case of property acquired prior to January 1, 1919, the fair market value on that date shall be taken in lieu of cost up to that date.

(7) "Dividends or income received by any person from stock or interest in any corporation, the income of which shall have been assessed under this act; provided, that when only a part of the income of any corporation shall have been assessed under this act, only a corresponding part of the dividends or income received therefrom shall be deducted. Income tax paid at the source shall be deducted from the amount of tax due.

(8) "Contributions or gifts made within the income year to (a) the state of North Dakota, or any political subdivision thereof, exclusively for public purposes, or (b) to any community chest, corporation, association or trust, or fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual; or (c) to posts or organizations of war veterans or auxiliary units or societies of such posts or organizations, if such posts, organizations, units, or societies are within North Dakota and if no part of their net income inures to the benefit of any private shareholder or individual; provided, that such contributions or gifts may be deducted only to an amount which in all the above cases combined does not exceed fifteen per cent (15%) of the taxpayer's net income as computed without the benefit of this subsection."

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

Approved March 6th, 1925.

CHAPTER 202

(S. B. No. 152—Rusch.)

INCOME TAX REFUNDS

An Act Making an Appropriation to Provide for the Payment of Income Tax Refunds in Connection with Taxes Assessed and Paid Under the 1919 Income Tax Law for the Years 1919, 1920, 1921 and 1922.

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

§ 1. APPROPRIATION.] There is hereby appropriated out of any money in the state treasury, not otherwise appropriated, the sum of Twelve Thousand Dollars (\$12,000) for the purpose of paying claims arising from overpayment of income taxes assessed under the 1919 income tax law for the years 1919, 1920, 1921 and 1922.

§ 2. EMERGENCY.] Whereas, the attorney general of the state ruled that the appropriation of Ten Thousand Dollars (\$10,000) per annum, provided in Chapter 312, Laws of 1923, cannot be used to pay any refunds to which taxpayers shall be entitled in connection with overpayment of taxes assessed under the 1919 Income Tax Law (Chapter 224, Laws of 1919, as amended by Chapter 60

of the Special Session Laws of 1919, as amended by Chapter 123 of the Laws of 1921);

And, whereas, there are approved claims amounting to \$9,-675.90 due taxpayers under the 1919 income tax law and acts amendatory thereto which cannot be paid for lack of funds, this act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 6, 1925.

CHAPTER 203

(H. B. No. 110—Twichell.)

IRREGULARITIES OF LAND TO BE PLATTED

An Act To Amend and Re-enact Section 2214 of the Compiled Laws of North Dakota for 1913, relating to irregularities of land to be platted into lots if required.

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

§ I. AMENDMENT.] That Section 2214 of the Compiled Laws of 1913 be amended and re-enacted to read as follows:

§ 2214. IRREGULARITIES OF LAND TO BE PLATTED INTO LOTS IF REQUIRED.] In all cases where any tract or lot of said land is divided into irregular shapes that cannot be described except by metes and bounds, also any town addition or subdivision that has already been platted into blocks and lots and subsequently sold into parts of blocks or lots which cannot be described only by metes and bounds, or that the courses, distances and sizes of each lot and fractional lot is not given or marked upon said plat so that the precise location of each and every lot and fractional lot can be accurately ascertained, surveyed or laid out, it shall be the duty of the owner of such tract or tracts upon the request of the county auditor to have such land platted or replatted, as the case may be, into lots or blocks as per deeds on record, if such plat cannot be made without actual survey of the land then they shall have the same surveyed, platted and the plat thereof recorded. If the owners of any such tract shall refuse or neglect to cause such plat and survey when necessary to be made and recorded within thirty days after such request, the county surveyor shall, or some other competent surveyor may, upon the request of the county auditor, make out such plat from the records of the register of deeds if practicable; but if it cannot be made from such records then he shall make the necessary survey and plat thereof, and the said auditor shall have the same

recorded; provided, that no plat as aforesaid shall be recorded until approved by the City Engineer of the City affected by said plat, in case there be no City Engineer, then by the County Surveyor. A certificate of such acknowledgement shall be by the officer taking the same, endorsed on the plat or map, which certificate, or survey and acknowledgment, shall also be recorded and form a part of the record, such plat being duly certified and recorded and description of the property in accordance with the number and description set forth in such plat shall be deemed a good and valid description of the lots or parcels of land so described; provided, that no such plat or description as herein provided for shall bear the same name or number that has already been applied to any plat or description previously made and recorded as a part of any such town, village or city. When the owners of such land shall fail to comply with the provisions of this section the costs of surveying, platting and recording shall be paid by the county, upon allowance by the county commissioners, and the amount thereof shall be added to the tax upon such tracts or lots the ensuing year, which tax, when collected, shall be credited to the county fund. Such county surveyor or other surveyor shall be entitled to receive for his services in making such survey or plat the same compensation as is now allowed by law for doing other county surveying or platting, and such fees shall become a legal charge upon such tracts of land as herein provided for.

Approved March 7, 1925.

CHAPTER 204

(H. B. No. 263—Committee on Tax and Tax Laws.)

By Request

IRREGULAR TAX SALES

An Act Providing that Real Estate which has been Sold at Tax Sale Which Sale is Invalid or of Doubtful Validity because not Conducted in Accordance with Section 3733 of the Compiled Laws of 1913, or for Other Reasons, May Again be Sold at Future Tax Sales for the Taxes of the Years Included in Such Irregular Tax Sales.

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

§ I. IRREGULAR TAX SALES. REAL ESTATE MAY BE AGAIN SOLD.] Real estate which has heretofore been offered for sale at tax sale under proceedings which were irregular by reason of non-observance of provisions of Section 3733 of the Compiled Laws of North Dakota for the year 1913, or were irregular, invalid or of doubtful validity for any other reason and which was struck off

to the county may be again sold at tax sale for the taxes of any year included in such irregular sales or sales of doubtful validity. The several amounts of taxes and installments of special assessments for the year or years involved may be all included together in one lump sum and may be combined in one lump sum with the delinquent tax or installment of special assessment of 1924 or whatever other year is, in the usual course of procedure, included in the particular tax sale to be held, the purpose being to state a single amount against each tract to include not only taxes and installments of special assessments for all years in which the tax sales are considered to be irregular, but also taxes and installments of special assessments for the year which, in the usual course of procedure, would be included in the notice of tax sale. In such cases the notice of tax sale shall include a statement to the effect that the land is being offered for taxes of such prior years and there shall appear after each numerical description of real estate the years for which taxes or special assessments or taxes and special assessments are included. In computing the amount of taxes for such prior years the auditor shall compute interest upon each year's taxes and upon accrued penalties at the rate of six per cent (6%) per annum from December first of the year in which said taxes or installments of special assessments became delinquent.

Re-sales held under the provisions of this act shall have the same validity, force and effect as tax sales conducted in accordance with the law providing for the regular annual tax sale and in case redemption be not made therefrom, tax deed shall issue the same as in cases of sales under the regular annual tax sale and with the same validity, force and effect. In case, at such resale, real estate is struck off to the county, tax deed shall, if the same is not redeemed, be issued to the county in the same manner as to a private purchaser.

In case, upon such resale, the county acquires real estate upon which there are, in addition to general taxes, either special assessments or hail insurance taxes or both, the county shall, after acquiring tax deed for such property, sell it under the same procedure as in case of property acquired by ordinary tax deed, and out of funds realized upon such sale shall retain first all amounts due for delinquent general taxes, and out of the balance shall pay delinquent hail insurance taxes and delinquent installments of special assessments; and in case there are both hail insurance taxes and delinquent installments of special assessments included in such resale and the amount realized is not sufficient to pay all such amounts in full, then whatever sum is available for such purposes shall be pro-rated among delinquent hail insurance taxes and delinquent installments of special assessments in the proportion which each such delinquent tax or installment bears to the aggregate of all such de-

linquent hail insurance taxes and delinquent installments of special assessments combined. Sales held under the provisions of this Act shall have the effect of cancelling any prior sales covering taxes of the same year or years.

Approved March 10, 1925.

CHAPTER 205

(S. B. No. 79—Storstad.)

LISTING PROPERTY FOR TAXATION PURPOSES

An Act To Amend and Re-enact Section 2093 of the Compiled Laws of North Dakota for the Year 1913 as Amended and Re-enacted by Chapter 228, Laws of 1917, Relating to the Matter of Listing Property for Taxation Purposes.

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

§ I. AMENDMENT.] Section 2093, Compiled Laws of North Dakota for the year 1913 as amended and re-enacted by Chapter 228, Laws of 1917, be amended and re-enacted to read as follows:

§ 2093. LISTING OF PROPERTY.] All real property subject to taxation shall be listed and assessed every odd numbered year with reference to its value on April first of that year and shall not be re-assessed in the following year, except by order of the board of county commissioners or tax commissioner. Property assessed in odd numbered years shall be taxed upon the assessed valuation as equalized by the state board of equalization in such year and in the following year except as herein otherwise provided. All real property becoming taxable in any intervening year shall be listed and assessed with reference to its value on April first of that year.

Personal property shall be listed and assessed annually with reference to its value on April first. In every even numbered year at the time of assessing personal property, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, and all buildings or other structures of any kind, whether completed or in process of completion, or improvements on any structures of over one hundred dollars (\$100) in value, the value of which has not been previously added to or included in the valuation of the land or lots on which they have been erected.

Whenever after the first day of April and before the first day of June in any year, it is made to appear to the assessor by the oath

of the owner or owners, that any building, structure or other improvement or tangible personal property, which is listed for taxation for the current year has been destroyed or injured by fire, flood or tornado, he shall investigate the matter and deduct from the valuation of the property of the owner of such destroyed property, an amount which, in his judgment, fairly represents such deduction as should be made; no deduction shall be made on account of damages covered by insurance, or damages amounting to less than one hundred dollars (\$100). In case of an abatement by the board of county commissioners and tax commissioner of the valuation of any parcel of real estate as assessed in an odd numbered year pursuant to Chapter 227, Session Laws of 1917 or acts amendatory thereof, the valuation as abated shall be the assessed valuation in the even numbered year next following, except as otherwise herein provided.

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

Approved March 4, 1925.

CHAPTER 206

(S. B. No. 86—Kaldor.)

TAXATION PERSONAL PROPERTY

An Act To Amend and Re-enact Section 2094 and Section 2122 of the Compiled Laws of 1913, Relating to the Manner of Listing and Assessing Personal Property; to Repeal Sections 2102 and 2103. Compiled Laws of 1913, and Chapter 232, Session Laws of 1915; to Amend and Re-enact Chapter 68, Special Session Laws of 1919 Relating to the Situs of Property for Taxation; to Amend and Re-enact Section 2101, Compiled Laws of 1913, Relating to Time and Place of Listing Taxable Property; and to Repeal all Acts and Parts of Acts in Conflict with this Act.

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

§ I. AMENDMENT.] Section 2094 of the Compiled Laws of the state of North Dakota for the year 1913 is hereby amended and re-enacted to read as follows:

§ 2094. MANNER OF LISTING PERSONAL PROPERTY.] (1) Every person of full age and sound mind shall list all taxable personal property of which he is the owner or which is in his possession or under his control as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or corporation official.

(2) Every person required by this Chapter to list property shall, when called upon by the assessor, make out and deliver to the

assessor a statement verified by oath, of all the personal property in his possession or under his control, and which by the provisions of this chapter, he is required to list for taxation, either as owner or holder thereof or as a guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent, or corporation official. Such sworn statement shall be in such form and contain such classifications of property as the tax commissioner may prescribe, subject to the supervision of the state board of equalization.

(3) It shall be the duty of the assessor to determine the true and full value of each item of personal property listed for taxation and to add omitted property so that when completed the assessment shall include all the personal property of the taxpayer subject to taxation in his district. In case any person whose duty it is to list property with the assessor shall refuse to list property which it is his duty to list for taxation or shall omit from his statement to the assessor taxable property which it is his duty to list, the assessor shall as a penalty for such refusal or omission, assess such property at an amount twenty-five per cent (25%) in excess of its true valuation. In such cases he shall report to the local board of review the name of the taxpayer, the property with respect to which he has made such additional assessments by way of penalty, and the amounts of such assessments in excess of actual value.

§ 2. AMENDMENT.] Section 2122 of the Compiled Laws of the State of North Dakota for the year 1913 is hereby amended and re-enacted to read as follows:

“§ 2122. ALL PROPERTY TO BE ASSESSED AT FULL VALUE. VALUE, HOW DETERMINED.] All property subject to taxation shall be assessed at its true and full value in money. In determining the true and full value of real and personal property the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price at which said property would sell at auction or at forced sale or in the aggregate with all the property in the town or district, but he shall value each article or description of property by itself and at such sum or price as he believes the same to be fairly worth in money. In assessing any tract or lot of real property the value of the land, exclusive of improvements, shall be determined; also the value of all taxable improvements and structures thereon, and the aggregate value of the property, including all taxable structures and other improvements, excluding the value of crops growing upon cultivated lands. In valuing any real property upon which there is a coal or other mine or stone or other quarry, the same shall be valued at such a price as such property, including the mine or quarry, would sell at a fair voluntary sale for cash.

This section shall not apply to mineral reserves included within the provisions of Chapter 319 of the Sessions Laws of 1923, and shall not be construed to repeal, amend or in anywise impair the force and effect of Chapter 298, Session Laws of 1923.

§ 3. AMENDMENT.] Chapter 68 of the Special Session Laws of 1919 is hereby amended and re-enacted to read as follows:

“§ 2095. WHERE ASSESSED.] Except as otherwise provided by statute or by the constitution of this state, all taxable tangible personal property shall be assessed in the county, city, township, village or district in which it is situated. ‘Moneyed capital’ within the meaning of Section 5219 of the Revised Statutes of the United States and such other moneys and credits as may hereafter be made taxable by the legislature, including stocks and bonds, other than bank stock, shall be listed and assessed against the owner thereof at his place of business, and if a corporation, at its principal place of business, and if there be no principal office or place of business in this state, then such personal property shall be listed in the assessment district in which the business of the corporation or person is carried on.”

§ 4. AMENDMENT.] Section 2101 of the Compiled Laws of the state of North Dakota for the year 1913 is hereby amended and re-enacted to read as follows:

“§ 2101. PLACE OF LISTING. HOW DECIDED IN CASE OF DOUBT.] All taxable personal property wherever and whenever found between the first day of April and the first day of June shall be listed by the assessor, and in all questions that may arise under this chapter as to the proper place to list personal property or where the same cannot be listed as stated in this chapter, if between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties, or places in different counties, by the tax commissioner of the state; and when so fixed shall have the same effect and be as binding as if fixed hereby.”

§ 5. REPEAL.] Sections 2102 and 2103 of the Compiled Laws of the State of North Dakota for the year 1913, and Chapter 232 of the Session Laws of 1915, together with all acts and parts of acts in conflict with the provisions of this act are hereby repealed.

§ 6. EMERGENCY.] This act is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval.

Approved March 3, 1925.

CHAPTER 207

(S. B. No. 151—Tofsrud.)

DELINQUENT PERSONAL PROPERTY TAXES

An Act To Amend and Re-enact Section 2166 of the Compiled Laws of North Dakota for the Year 1913 Relating to Delinquent Personal Property Taxes.

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

§ 1. AMENDMENT.] Section 2166 of the Compiled Laws of North Dakota for the year 1913 is hereby amended and re-enacted to read as follows:

§ 2166. 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 a charged interest at the rate of three-fourths 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 the 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 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 except personal property consisting of household furniture, wearing apparel and necessary provisions belonging to the head of a family to the value of six hundred dollars; and if the tax for which said property is distrained, together with penalty and accrued interest and costs is 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 post office 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 2157 of the Compiled Laws of North Dakota for the year 1913, 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 2169, Compiled Laws of North Dakota for the year 1913; 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.

Approved March 6, 1925.

CHAPTER 208

(S. B. No. 150—Tofsrud.)

TAXATION PUBLIC UTILITIES

An Act To Repeal Sections 2147, 2245, 2252 of the Compiled Laws of the State of North Dakota for the year 1913 Relating to Taxation of Public Utility Property in Unorganized Counties.

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

§ 1. Sections 2147, 2245, and 2252 of the Compiled Laws of North Dakota for the year 1913 are hereby repealed.

Approved March 3, 1925.

CHAPTER 209

(H. B. No. 181—Quade.)

TAXATION OF TRANSFERS OF PROPERTY BY WILL, GIFT, INT-
ESTATE LAW

An Act To Amend and Re-enact Section 21 of Chapter 231 of the Session Laws of 1917 as Amended and Re-enacted by Section 21 of Chapter 225 of the Session Laws of 1919 Relating to the Taxation of Transfers of Property by Will, Gift or by Intestate Law.

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

§ 1. AMENDMENT.] That Section 21 of Chapter 231 of the Session Laws of 1917 as amended and re-enacted by Section 21 of Chapter 225 of the Session Laws of 1919 is hereby amended and re-enacted to read as follows:

§ 21. Every petition for ancillary letters testamentary or of administration shall include a true and correct statement of all the decedent's property in this State, with the value thereof.

Approved March 10, 1925.

CHAPTER 210

(H. B. No. 61—Martin.)

REDEMPTION OF REAL ESTATE SOLD FOR TAXES

An Act Providing for a Reduced Rate of Interest Upon Redemption of Real Estate Sold to the County for the Taxes of 1923 or any Prior Year and Still Held by the County, Provided Such Redemption is made on or Before November First, 1925.

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

§ 1. RATE OF INTEREST UPON REDEMPTION.] Real Estate sold to the County for taxes of 1923 or any prior year and still held by the county at the time this act takes effect may be redeemed upon payment of the amount for which it was sold at tax sale together with interest thereon at six per cent (6%) per annum from the date of sale plus the amount of all subsequent taxes held by the county with interest thereon at six per cent (6%) per annum from the date upon which such subsequent taxes became due. No penalty shall, in such cases, be charged either upon the amount for which the land was sold at tax sale nor upon such subsequent taxes. It shall not be required that the 1924 taxes be paid at the time of making such redemption, but, in order to be entitled to redeem at the low rate specified herein, such redemption must be made not later than November first, 1925. The right of redemption given herein shall apply to all real estate purchased by the county and still held by it at the time this act takes effect including cases in which the county may have sold and assigned its tax lien subsequent to the taking effect of this act.

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

§ 3. EMERGENCY.] This act is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval.

Approved March 3, 1925.

CHAPTER 211

(S. B. No. 114—Kaldor.)

TRANSFER OF REAL PROPERTY—DUTY OF CO. AUDITOR

An Act To Amend and Re-enact Section 2212 of the Compiled Laws of North Dakota for the year 1913, as amended by Chapter 252 of the Session Laws of 1915, relating to the duty of the County Auditor and the requirements of the Transfer of Real Property as to Taxes, Deeds and Other Instruments of Conveyance.

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

§ I. AMENDMENT.] That Section 2212 of the Compiled Laws of North Dakota for the year 1913, as amended by Chapter 252 of the Session Laws of 1915, is hereby amended and re-enacted to read as follows:

§ 2212. When any deed, patent or Final Decree of Distribution is presented to the County Auditor for transfer, he shall ascertain from the books and records in the offices of the County Treasurer and County Auditor if there be delinquent taxes or special assessments on the land described therein, or if it has been sold for taxes and if there are delinquent taxes or delinquent special assessments or installments of special assessments due thereon, he shall certify to the same, and when the receipt 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 Treasurer or County Auditor for collection, the County Auditor shall enter on every deed, or patent so transferred, over his official signature, "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, patent or Final Decree of Distribution, the Register of Deeds shall refuse to receive or record the same; provided, that Sheriff's or referee's certificates of sale on execution or foreclosures of mortgages may be recorded by the Register of Deeds without any such certificate 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 the 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 each month and be placed to the credit of the general funds of the county.

§ 2. EMERGENCY.] Whereas, an emergency exists in that at the present time it is impossible for a deed or patent to be recorded when taxes on land described therein are due, even though the same are not delinquent, therefore this Act shall be in force and effect from and after its passage and approval.

Approved March 6, 1925.

NOTE: When S. B. No. 114 was under consideration in the Senate, Senator Kaldor on February 7th moved that the word "delinquent" be inserted before the word "taxes" appearing in the certificate by the County Auditor mentioned in the bill. Said motion was carried but the engrossed bill sent to the House did not embody Senator Kaldor's amendment. Hence it appears that the House did not act thereon, and the law as finally passed does not show the word "delinquent" in the County Auditor's certificate as the Senate intended.

CHAPTER 212

(S. B. No. 269—Storstad.)

By Request

SPECIAL ASSESSMENTS

An Act To Amend and Re-enact Section 3704 of the Compiled Laws of North Dakota for 1913 Providing for a Resolution Declaring Improvement Work to be Done by Special Assessments Necessary and Permitting Protests Against said Improvements to be Filed by Property Owners.

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

§ 1. AMENDMENT.] That Section 3704 of the Compiled Laws of North Dakota for 1913 be amended and re-enacted to read as follows:

§ 3704. RESOLUTION DECLARING WORK NECESSARY.] After the plans, specifications and estimates mentioned in the preceding section shall have been filed in the office of the city auditor and approved as provided in the preceding section the city council or city commission shall by resolution declare such work or improvement (except the construction or alterations of Sewers) necessary to be done, such resolution shall refer intelligently to the plans, specifications and estimates therefor, and shall be published twice, once each week for two consecutive weeks in the official newspaper of

the city. If the owners of a majority of the property liable to be specially assessed for such proposed improvement shall within thirty days after the first publication of such resolution file with the city auditor a written protest protesting against such improvement then the city council or city commission shall at its next meeting after the expiration of the time for filing protests against such improvements, hear and determine the sufficiency of such petitions and if after such hearing has been had the city council or city commission shall find such petitions to contain the names of the owners of a majority of the property liable to be specially assessed therefor it shall be a bar against proceeding further with such improvement. In case protests and petitions shall be found insufficient or invalid the city council or city commission shall have the power to cause such improvement to be made and to contract therefor and to levy and collect assessments therefor. In case the work to be done consists of paving or repaving, the city council or city commission shall not in its resolution declaring such improvement necessary determine which kind of paving or paving material shall be adopted; but in the call for bids bidders shall be invited to submit bids for one or more of the several kinds of paving material for which the city engineer shall have been directed to file plans and specifications. When the bids shall have been opened and made public they shall be entered on the minutes of the meeting and be carefully preserved by the city auditor, and action on the same shall be deferred for a period of at least five days, and another meeting of the council or commission shall be held at least five days after the opening of the bids for the purpose of considering and acting on the same. Notice of the time and place of such future meeting shall be published by the city auditor at least once in the official newspaper of the city at least five days before the date fixed for such meeting. If, after the opening of the bids and before the meeting of the council or commission to consider same, the owners of a majority of the property liable to be specially assessed for such paving or repaving, shall file with the city auditor a written petition (which may consist of a single petition or several separate petitions signed by the owners of a majority of the property liable to be specially assessed for such improvement, or their authorized agents) indicating that such petitioners are agreed in a preference for any one kind of paving or paving material for which bids have been invited, then it shall be obligatory upon the city council or city commission to cause the paving or repaving to be constructed of the kind of paving material indicated in such petition.

Approved March 6, 1925.