

# GOVERNMENTAL FINANCE

## CHAPTER 170

H. B. No. 694

(Link, Rolfsrud, Knudson of LaMoure)

(Davis, Mueller and Rickford)

### MUNICIPAL "ASSESSED VALUATION"

#### AN ACT

Amending and reenacting subsection 4 of section 21-0301 of the 1953 Supplement to the North Dakota Revised Code of 1943, relating to the definition of assessed valuation, and declaring an emergency.

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

§ 1. **Amendment.)** Subsection 4 of section 21-0301 of the 1953 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

4. "Value of taxable property" or "the assessed valuation" of a municipality shall mean that portion of the value of all taxable property in such municipality as last finally equalized, against which the mill rate of taxes for state and county purposes is computed and extended, except that if prior to January 1, 1956, any school district authorizes a bond issue or shall have commenced the erection of a new school building or the school building in such school district shall have been destroyed and such school district shall vote to issue bonds for the purpose of completing or erecting a school building prior to January 1, 1957, or if special improvement warrants were issued by a municipality prior to January 1, 1935, and bonds are issued to cover a deficiency in the fund for the payments of such warrants as provided in section 21-0306, subsection 2, subdivision g, then for the purpose of determining the limit of indebtedness of such municipality as applied to the issuance of such bonds, such terms shall mean the full and true one hundred percent value of all taxable property in such municipality as finally equalized by the state board of equalization.

§ 2. **Emergency.)** 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.

Approval March 7, 1955.

## CHAPTER 171

H. B. No. 577

(Rohde, Mollet and Gefreh)

## CLAIMS AGAINST TOWNSHIP OR COUNTY

## AN ACT

To amend and reenact section 21-0501 of the 1953 Supplement to the North Dakota Revised Code of 1943, relating to claims against a county.

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

§ 1. **Amendment.**) Section 21-0501 of the 1953 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

**21-0501. Claims Against Township or County; Accounts Stated; How.)** Any account, claim, or demand against any township or county of this state for any property or services for which such township or county shall be liable shall be audited or allowed by the board or officers authorized by law to audit and allow the same. The person in whose favor such account, claim, or demand shall be, or his agent, shall reduce the same to writing in items and shall verify the same to the effect that such account, claim, or demand is just and true, that the money therein charged actually was paid for the purposes therein stated, or that the property therein charged for actually was delivered or used for the purposes therein stated and was of the value therein charged, or that the services therein charged actually were rendered and of the value therein charged, or in case such services were official services for which fees are prescribed by law, then that the fees or amounts charged therefor are such as are allowed by law, and that no part of such account, claim or demand has been paid. Where charges are made for money expended in the performance of official duties in any claim, account, or demand against a North Dakota county, all items of one dollar or more, so expended and charged for, shall be covered by a sub-voucher or receipt, which shall be signed by the person to whom the money was paid. The sub-voucher or receipt shall show at what place, on what date, and for what, the money expended was paid. The sub-voucher or receipt shall be forwarded with the bill, claim, account, or demand against the county. The provisions of this section, however, shall not apply to any claim or demand for an annual salary or per diem of jurors or witnesses fixed by or in pursuance of any statute. Whenever

the county auditor is not readily available to sign and issue warrants upon the county treasurer for the payment of the salary or per diem of jurors or witnesses, the county treasurer shall be authorized to pay such salary or per diem upon the written order of the judge of the court in which such jurors or witnesses have served and in such cases the county treasurer shall furnish the county auditor with statements of all claims paid.

Approved March 10, 1955.

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CHAPTER 172

S. B. No. 86  
(Day)

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DESTRUCTION OF DOCUMENTS EVIDENCING DEBT

AN ACT

To amend and reenact sections 21-0605 and 21-0606 of the North Dakota Revised Code of 1943, relating to the destruction of documents.

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

§ 1. **Amendment.)** Section 21-0605 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

**21-0605. Documents Which May Be Destroyed; When.)** All bonds, bond coupons for interest, warrants, special assessment warrants, and any and all other documents evidencing debt made or executed by any city, park district or village in the state may be destroyed when ten years have elapsed after their payment, and when the period within which an action might be commenced to determine the validity of such documents has expired.

§ 2. **Amendment.)** Section 21-0606 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

**21-0606. Procedure For Destruction of Documents.)** The governing body of any city, park district or village desiring to destroy any documents described in section 21-0605, at its first meeting in January of each year, shall procure from the auditor or clerk of such city, park district or village a list of such documents which have been paid more than ten years

prior to such time and against which the period within which an action might be commenced to determine the validity of such documents has expired, which said list shall contain a full statement and description of the documents desired to be destroyed, and thereupon shall check said documents with such lists. If found correct, the said governing body by resolution shall order said documents to be destroyed and in said resolution shall provide the manner of such destruction. The list provided for in this section shall be filed in the office of the city auditor, clerk of park district or village clerk and retained as a permanent record.

Approved March 2, 1955.

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## CHAPTER 173

S. B. No. 52  
(Duffy and Hernet)

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### INVESTMENTS IN GOVERNMENT BONDS

#### AN ACT

To amend and reenact section 21-0607 of the 1953 Supplement to the North Dakota Revised Code of 1943, relating to investment by political subdivisions of surplus fund moneys in government bonds.

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

§ 1. **Amendment.**) Section 21-0607 of the 1953 Supplement to the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

**21-0607. Political Subdivisions May Invest Surpluses In Government Bonds.)** From and after the passage and approval of this Act, it shall be lawful for counties, cities, villages, school districts, park districts and townships in this state to invest surpluses in their general fund, or surpluses in any special or temporary fund, in government bonds of the United States, provided, however, that bonds so purchased shall be taken into consideration in making levies for the ensuing year, and when funds are needed for current expenses, the governing board and authorities of such municipalities shall be authorized to convert said bonds into cash.

Approved March 3, 1955.

## CHAPTER 174

S. B. No. 166  
(Bridston and Day)

## MUNICIPAL BONDS FOR TRANSPORTATION SYSTEM

## AN ACT

To amend and reenact subparagraph e of subsection 2 of section 21-0306 of the North Dakota Revised Code of 1943, to permit municipalities to borrow money and issue general obligation bonds for the purchase or acquisition or establishment of a public transportation system.

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

§ 1. **Amendment.**) Subparagraph e of subsection 2 of section 21-0306 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

**21-0306. Purposes and Special Limitations of Bond Issues.)**

2. By any city:

- e. To purchase, acquire or establish any public utility and in cities having a population of more than 5,000 to purchase or acquire a public transportation system. This section shall not be construed as impairing, altering, or affecting the powers of the public service commission in any such proceeding;

Approved March 9, 1955.