1889 North Dakota Session Laws.pdf/145



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personal property, and the description of the land, when assessment is against real property. The said receipt shall be received by the county treasurer or road overseer in payment of any road or bridge tax levied and assessed in that or any succeeding year in said township against said person or land. If from any cause the amount stated in said receipt shall exceed the amount of the tax then due, the county treasurer or the road overseer shall accept and retain said receipt, and shall give to the owner of said receipt, another recept for the amount of the excess of the original receipt over and above the said tax. Such other receipt shall be received in payment of taxes to the amount stated therein, in the same manner as the said original receipt."

Approved February 26, 1890.

CHAPTER 43.

[S. F. 120.]

TO RAISE TAX FOR IRRIGATION PURPOSES.

AN ACT to Allow Organized Townships to Raise a Tax for Irrigation Purposes.

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

- § 1. PETITION-ELECTION, WHEN ORDERED.] Whenever ten legal voters of any organized township petition the town board fifteen days previous to any annual town meeting to submit the question of irrigation, by building dams to create ponds or reservoirs on any of the creeks or coulies in said township, it shall be the duty of said town board to submit the question to the voters at the next annual town meeting, and the town clerk shall cause three notices to be posted specifying the place and nature of said improvements.
- § 2. Tax.] Whenever two-thirds of the legal voters of any organized town in this State, at their annual town meeting agree that it is advisable and for the public good that certain specified creeks or coulies should be improved to increase the water supply and for the purpose of irrigation, it shall be lawful for such voters to levy a tax upon said town, to be expended in building dams to create ponds and reservoirs, by and under the direction of the board of supervisors of said town; Provided, Such improvements shall be wholly in said town; Provided, further, That no lands shall be flooded without the consent of the owner or without a just compensation therefor, which compensation shall be determined by arbitration.

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