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Digest of Attorney General's Opinions for March

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DIGEST OF ATTORNEY GENERAL'S OPINIONS
FOR MARCH

In re Buildings on Lands Forfeited for Taxes;—The tax lien on the real property attaches to all buildings and improvements thereon, and when such property becomes the property of the county through tax proceedings, the buildings and improvements are a part of the land and cannot be removed.

Tax Exemptions—Non School Property of School District,—Confirming previous holdings of the department that all property of a school district whether used for school purposes or not, is exempt from taxation, under the provisions of Section 176 N. D. Constitution; Sec. 1309 C. L. 1913, and Subsection 3 of Sec. 2078 of the Supplement from the time the school district took the deed regardless of the fact that it had not been placed on record, and that the district is entitled to abatement of the taxes assessed against the land and attaching thereto as lien since the time the district received title. Undoubtedly, the assessor had the right to assess the land to the record title owner. 61 C. J. 629. The exemption however attached to the property owned by the district. Neither the constitution or the statutes require the filing or recording of the transfer as a condition precedent to the exemption, and whenever the school district shows it became the owner of the land it is entitled to have the taxes abated, which have attached since that date.

In re Docket Supplies and Laws for Township Justice of the Peace Duty to Furnish;—The various officers of the township, county, etc., shall each provide at the expense of their respective municipalities the blanks and records necessary to transact the duties of their offices. Sec. 3544 C. L. 1913. This would appear to cover dockets and other necessary blanks or papers for the justice of the peace.

It shall be the duty of the fiscal agents of townships, among other municipalities, immediately after publication to provide for the use of the officers in such municipality one copy of the session laws. Sec. 87 C. L. 1913. This would seem also to include of the Compiled Laws and Supplement of this state. Section 88 thereof provides that these books are to remain the property of the municipalities, and that each officer is to turn such over to his successor at the end of his term. Therefore if such officer, after diligent inquiry, cannot locate the same he should call the attention of the township supervisors thereto, and acquaint them with these sections.

TERRITORIAL PRACTITIONERS

The Hon. E. J. Taylor, Bismarck, Supreme Court Reporter and Librarian, has compiled a list of attorneys admitted to practice in territorial days who are still among us, as follows:

Edward S. Allen, Bismarck; H. A. Armstrong, Hazelton; James Austin, Ellendale; W. H. Burnett, Fargo; M. A. Hildreth, Fargo; R. D. Hoskins, Bismarck; R. H. Johnson, Dickinson; W. J. Kneeshaw, Pembina; H. Phelps, Grafton; H. A. Libby, Grand Forks; C. B. Little, Bismarck; F. H. McDermott, State of Washington; A. Miller, St. Thomas; Jeff Myers, Grafton; W. J. Lorsh-