

assessed valuations or taxes and of any costs, penalties or interest thereon as it may deem just and equitable, and to order the refundment in whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. Provided, however, that application therefor shall be submitted to it with a statement of facts in the case and the favorable recommendation of the county board or of the board of abatement of any city where any such board exists, and the county auditor of the county wherein such tax was levied or paid. Except that in the case of gross earnings taxes the application in the premises may be made directly to the Tax Commission without the favorable action of the county board and county auditor, *and the Tax Commission shall direct that any gross earnings taxes which may have been erroneously or unjustly paid shall be applied against unpaid taxes due from the applicant for said refundment.* But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commission may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. Upon deciding such case submitted to it the commission shall forward to the county auditor a copy of the order by it made therein."

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 4, 1923.

CHAPTER 146—S. F. No. 675.

An act to amend Section 6515 General Statutes of 1913, as amended by Chapter 464, Session Laws of 1921, relating to county agricultural societies.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. County agricultural societies—Formation—General powers.—That Section 6515, General Statutes of 1913, as amended by Chapter 464, Session Laws of 1921, is hereby further amended so as to read as follows:

"6515. An agricultural society may be incorporated by *ten or more* citizens of any county, or of two or more counties jointly, but only one such county *agricultural society* shall be organized in any county.

A. The incorporators shall subscribe and acknowledge a certificate specifying:

1. The name and purpose of the society and the place at which its annual meetings shall be held.

2. The period of its duration.

3. The amount of its authorized capital stock, the number of

shares into which it shall be divided and the par value of the shares.

4. The highest amount of indebtedness which may be incurred by the society.

5. In what board its management shall be vested, the date of the annual meeting at which such board shall be elected and the length of the terms for which it shall be elected, the names and places of residence of those composing such board until the first election. The members of the board of management shall be residents of the county or counties in which the society is organized.

6. The names and places of residence of the incorporators.

B. Every society formed under the provisions of this act shall have the following powers and authority:

1. To have succession to its corporate name for the time stated in its certificate of incorporation.

2. To sue and be sued in any court.

3. To have and to use a common seal.

4. To incur indebtedness within the limit of liability fixed in its articles of incorporation.

5. To acquire, by purchase or otherwise, and to hold, enjoy, improve, lease, encumber and convey all real and personal property necessary or desirable to the purposes of the society.

6. To elect or appoint, in such manner as the stockholders may determine, all necessary or proper officers, agents, boards and committees, to fix their compensation and to define their powers and duties.

7. To amend its articles of incorporation and to make and amend, consistently with law, the by-laws providing for the management of its business and property and for the regulation and government of its affairs.

8. To discontinue the society and to liquidate its affairs in the manner provided by law.

C. The certificate of incorporation of such agricultural society shall be filed with the secretary of state and also with the register of deeds in the county or counties in which the society is organized and such society shall not be required to pay any fees for the filing of such certificate of incorporation nor for filing amendments thereto.

D. Every such certificate of incorporation shall be published in a qualified newspaper in the county or one of the counties in which such society is organized for two successive days in a daily, or for two successive weeks in a weekly newspaper. Upon filing with the Secretary of State proof of such publication, its corporate organization shall be complete and such society shall be permitted to engage in the purposes for which it was incorporated.

E. Such society shall have jurisdiction and control of the ground upon which its fairs are held, and of the streets and grounds

adjacent thereto during the fair, so far as may be necessary for such purpose. At or before the time of holding any fair, the president of any such society may appoint, in writing signed by him, as many persons to act as special constables as he may judge necessary, for and during the time of holding the same and for a reasonable time prior and subsequent thereto. Such constables, before entering upon their duties, shall take and subscribe the usual oath of office, indorsed upon their appointment, and shall have and exercise upon the grounds of such society, and within one half mile thereof, all the power and authority of constables at common law, and in addition thereto may, within such limits without warrant arrest any person found violating any law of the state, or any rule, regulation, or by-law of said society, and may summarily remove the persons and property of such offenders from the grounds and take them before any court of competent jurisdiction to be dealt with according to law. Every such peace officer shall wear an appropriate badge of office while acting as such.

Any person who shall wilfully violate any lawful rule or regulation made by such societies during the days of a fair shall be guilty of a misdemeanor.

Sec. 2 This act shall take effect and be in force from and after its passage.

Approved April 4, 1923.

CHAPTER 147—S. F. No. 695.

An act authorizing county boards in certain counties to levy a tax for county revenue purposes.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Tax levy for county revenue purposes in certain counties.—The county board of any county in the state, now or hereafter having an assessed valuation of not less than \$12,500,000 nor more than \$15,000,000, exclusive of money and credits, and an area of not less than 44 nor more than 45 full or fractional congressional townships, may levy for county revenue purposes, such amount in excess of existing limitations as may be necessary to defray county revenue expenses, but the total levy for such purposes shall not exceed seven mills on the dollar of the taxable property of said county, exclusive of money and credits.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 4, 1923.