

association, and any other state society or association within the state, having for its object the promotion of any branch of agriculture, horticulture, stock raising, or improvement or mechanics related to agriculture or horticulture.

Fifth—The members of the governing board of said society and its officers shall by virtue of their offices as such be and become members of said society.

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

Approved April 19, 1905.

H. F. No. 576.

CHAPTER 308.

Reimburse-
ment of
certain
taxes.

An act to provide for reimbursing persons who have by mistake paid taxes on railroad lands which were exempt from taxation.

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

Persons
having paid
taxes on
railroad
lands by
mistake,
refunded,
procedure.

SECTION 1. That whenever it shall be made to appear to the board of county commissioners of any county that any person has heretofore by mistake paid taxes on real estate of which he believed at the time of such payment that he was the owner of, which real estate he never owned any right, title or interest therein, and which real estate had never been sold to any person by such railroad company, but was at the time of the assessment and payment of such taxes owned by a railroad company and exempt from taxation, and that such person paid said taxes in good faith believing that he was the owner of such real estate, the said county commissioners shall certify the facts to the state auditor and the latter officer shall, if he is satisfied upon consultation with the attorney general that the facts stated by the petitioner requesting reimbursement are true, authorize the refunding to the person who has paid such taxes the full amount so paid, together with interest thereon from the date of such payment, and thereafter the county auditor shall draw an order for the sum so authorized to be refunded on the county treasurer of said county, to be countersigned and paid as other county orders; the several funds, state, county, town, city and village, school and other shall be charged with their several proportions of the amount so refunded.

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

Approved April 19, 1905.