

as grain inspectors, and not more than two (2) of whom shall be of the same political party. Their term of office shall be for three years from August 1st succeeding their appointment, and until their successors qualify, except as hereinafter provided. At the expiration of the terms of the present members, on or before August 1st, 1909, the governor shall appoint one member of each of the above named boards to serve for one year, one member of each board to serve for two years and one member of each board to serve for three years. The governor may remove any member and fill any vacancy for the unexpired term. Members of either board shall have a right to act at either Duluth or Minneapolis.

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

Approved April 8, 1909.

CHAPTER 159.—S. F. No. 491.

An Act to amend Chapter 408, General Laws of Minnesota for 1907, relating to the powers and duties of the Minnesota Tax Commission.

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

Assessor and deputies and duties.—Section 1. Subdivision 2 of section 12 of said chapter 408, General Laws of Minnesota for 1907, is hereby so amended as to hereafter be and read as follows, to-wit:

“(2) To appoint a special assessor and deputies under him and cause to be made in any year a re-assessment of all or any real and personal property or either in any assessment district, when in the judgment of said commission such re-assessment is desirable or necessary to the end that any and all property in such district shall be assessed equitably as compared with like property in the county wherein such district is situated.”

Special assessor for re-assessment.—Sec. 2. Section 16 of chapter 408, General Laws of Minnesota for 1907, is hereby so amended as to hereafter be and read as follows, to-wit:

“Section 16. Whenever it shall be made to appear to the Minnesota tax commission by verified complaint or by the finding of a court or of the legislature or either body of the same or any committee thereof, that any considerable amount of property has been improperly omitted from the tax list or assessment roll of any district or county for any year, or, if assessed, that the same has been undervalued or overvalued as compared

with like property in the same county or in the state, so that the assessment for such year in such district or county is grossly unfair and inequitable, whether or not the same has been equalized by the county board of equalization or the tax commission, the said commission shall examine into the facts in said matter, and if satisfied therefrom that it would be for the best interests of the state that a re-assessment of such property be made, they shall appoint a special assessor and such deputy assessors as may be necessary, and cause a re-assessment to be made of all or any of the real and personal property or either in any such district or county as they may deem best to the end that all property in such district or county shall be assessed equitably as compared with like property in such district and county."

Special assessors need to be residents of state only—qualifications—duties.—Sec. 3. "Such special assessors and deputies shall be citizens of the state of Minnesota, but need not be residents of the county or district wherein such re-assessment is so made. Every special assessor and deputy appointed under the provisions of this act shall subscribe and file with said commission his oath to faithfully and fairly perform the duties of his office. Such special assessor, assisted by his deputies, shall thereupon proceed to carefully examine and re-assess the property so to be re-assessed, and shall prepare duplicate lists of such re-assessment in such form as the commission may prescribe, showing the property or person so re-assessed, the amount of the original assessment thereof made in such year, and opposite the same the re-assessment so made by such special assessor. He shall file both copies of such list with the said commission. The said commission shall thereupon examine, equalize and correct such re-assessment so as to substantially conform with the assessment of like property throughout the state; and shall transmit to the county auditor of the county wherein such re-assessment was so made one copy of such re-assessment by them so corrected and equalized. Such list shall for all purposes supersede and be in place of the original assessment made for such year upon such property, and the county auditor upon receipt thereof shall extend and levy against said property so re-assessed the taxes thereon for such year according to such re-assessment in the same manner as though such list was the original assessment list of such property. Any co-partnership, corporation or person feeling aggrieved by the assessment so made may appeal therefrom to the district court of the county in which said property or any part thereof was assessed is situated. To render such appeal effectual the appellant shall file a notice of appeal with the county auditor of the county wherein said property or any part is situated, which notice shall briefly state the ground upon which such appeal is taken, and no other or different service shall be required to make said appeal effectual. Upon

filing such notice of appeal, the county auditor shall file in the office of the clerk of the district court of such county a certified copy of such assessment and of such notice of appeal, and thereupon the said district court shall be deemed to have acquired jurisdiction of such proceedings and shall proceed to hear and determine the same in like manner as other tax matters are tried and determined in the district court of this state."

Compensation of special assessor and deputies.—Sec. 4. "The compensation of each special assessor and of his deputies appointed under the provisions of this act and his expenses as such shall be fixed and determined by the Minnesota tax commission and by them certified to the state auditor, and shall be paid out of the general fund in the state treasury. The respective counties shall reimburse the state therefor two years after the same are incurred. The state auditor shall notify the auditor of such county of the amount thereof, whereupon such county auditor shall levy a tax upon the taxable property in the assessment district or districts wherein such re-assessment was made sufficient to pay the same, and when collected the proceeds thereof shall be forthwith paid into the state treasury in the same manner as other state taxes.

Tax commission given power to raise or lower assessed valuation.—Sec. 5. Subdivision 5 of section 12 of chapter 408 of General Laws of Minnesota for 1907 is hereby amended by striking out all of said subdivision and inserting the following, so that the same shall hereafter be and read as follows, to-wit:

"(5) To raise or lower the assessed valuation of any real or personal property, including the power to raise or lower the assessed valuation of the real or personal property of any individual, co-partnership, company, association or corporation, provided that before any such assessment against the property of any individual, co-partnership, company, association or corporation is so raised, notice of the intention of the commission to raise such assessed valuation and of the time and place at which a hearing thereon will be held shall be given to such person by mail, addressed to him at his place of residence as the same appears upon the assessment book, at least five days before the day of such hearing. Any co-partnership, corporation or person feeling aggrieved by the assessment so made may appeal therefrom to the district court of the county in which said property or any part thereof was assessed is situated. To render such appeal effectual the appellant shall file a notice of appeal with the county auditor of the county wherein said property or any part is situated, which notice shall briefly state the ground upon which such appeal is taken, and no other or different service shall be required to make said appeal effectual. Upon filing such notice of appeal the county auditor shall file in the

office of the clerk of the district court of such county a certified copy of such assessment and of such notice of appeal, and thereupon the said district court shall be deemed to have acquired jurisdiction of such proceedings and shall proceed to hear and determine the same in like manner as other tax matters are tried and determined in the district court of this state.

Sec. 6. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Sec. 7. This act shall take effect and be in force from and after its passage.

Approved April 8, 1909.

CHAPTER 160.—S. F. No. 518.

An Act to amend Section 964 of Chapter 11 of Revised Laws 1905, relating to refundment of moneys paid at tax sale when the land sold was exempt from taxation.

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

Refundment of moneys by approval of tax commission.—

Section 1. Section 964 of chapter 11 of Revised Laws, 1905, is hereby amended by striking therefrom the words "state auditor" and inserting in place thereof the words "Minnesota tax commission," so that said section shall hereafter be and read as follows, viz.:

964. In case of exemption.—When any such parcel of land shall have been sold to a purchaser or bid in for the state, and at the time the taxes were levied the land was exempt from taxation, the money paid on such sale, or on an assignment by the state, with interest thereon at the rate of seven per cent per annum, shall be refunded to such purchaser or assignee, or his assigns or legal representatives. Such refundment shall be made only upon the certificate of the county auditor that the parcel was exempt from taxation at the date of the levy of the taxes, with the approval of the Minnesota tax commission endorsed thereon. Before such certificate is made the applicant shall present to the county auditor proofs of such exemption.

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

Approved April 8, 1909.