

or payable in January of the following year, and enforced and collected in the manner provided for the enforcement and collection of the state and county taxes and the assessments and interest paid to the county treasurer shall be paid over by him to the treasurer of such village upon the apportionment of general taxes, provided that any person named at any time before the transmission of the certified statement of the clerk or recorder of such village to the county auditor pay such special assessment as to any lot, piece or parcel of land affected thereby, together with the interest accrued thereon at the date of such payment, to the village treasurer, and receive the proper receipt therefor, and the clerk or recorder of the said village shall upon the presentation of such receipt from said village treasurer, cancel upon the special assessment roll the special assessment so paid.

**Sec. 7. To whom assessment may be paid.**—Provided further, that any person may pay any such assessment with accrued interest thereon after the same has been so certified to the county auditor, provided the tax roll containing such assessment has not in due course been delivered to the county treasurer for collection and the receipt of such village treasurer shall be sufficient authority upon presentation to the county auditor for him to mark such assessment "paid" upon his roll, but after the roll has been delivered to the county treasurer for collection, the said assessment must be paid to him, with the penalties allowed by law.

**Sec. 8. Penalties and interest.**—The same penalties and interest shall attach and be collected by the county treasurer on assessment as upon general taxes, which penalties and interest shall belong to the village and to be turned over by the county treasurer to the village with the assessments.

Approved April 13, 1939.

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CHAPTER 235—H. F. No. 1450

*An act relating to township mutual fire insurance companies, and amending Mason's Minnesota Statutes of 1927, Section 3656.*

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

**Section 1. Township mutual fire insurance companies.**—Mason's Minnesota Statutes of 1927, Section 3656, is hereby amended so as to read as follows:

"3656. Every company shall choose of their members not less than five and not more than nine directors, to manage the affairs of the company, who shall hold their office for such period as may be fixed by the by-laws of the company, not exceeding three years, and until their successors are elected and qualified, such directors shall choose one of their number as president, one as vice president, and one as secretary; they shall also choose a treasurer who may or may not be a member of said board, but must be a member of the company; *provided, however, that the offices of secretary and treasurer may be held by the same person.* The certificate or articles of incorporation of such company may provide that the president, vice president, secretary and treasurer may be chosen by the direct vote of the members of the company at the annual meeting.

In such case the election of such persons as president, vice president and secretary shall constitute the members of said board of directors, and the remaining members of said board shall be elected as above provided.

Every woman being a member of any such insurance company may be represented at any regular or special meeting of the members thereof by any person duly appointed in writing as her proxy, and such proxy so appointed shall have full power to represent such member as fully as if she were personally present at such meeting.

Approved April 13, 1939.

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#### CHAPTER 236—H. F. No. 1529

*An act to permit refundment where taxes have been erroneously required to be paid after forfeiture.*

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

**Section 1. Refundment of taxes erroneously paid.**—Whenever as a condition to permitting the recording of a deed or other instrument affecting the title of real estate previously forfeited to the state under the provisions of Laws 1935, Chapter 278, county officials, after such real estate has been purchased or repurchased, have required the payment of taxes erroneously assumed to have accrued against such real estate after forfeiture and before the date of purchase or repurchase, the sum required to be so paid shall be refunded to