

of additional clerk hire needed by an order, a copy of which shall be filed with the county auditor.

Approved April 20, 1939.

CHAPTER 320—H. F. No. 508

An act relating to lands becoming the absolute property of the state through forfeiture for delinquent taxes in areas governed by the provisions of the 1938 Supplement to Mason's Minnesota Statutes of 1927, Sections 4031-75 to 4031-88, inclusive, and 6452-1 to 6452-10, inclusive, 6452-12 and 6452-13.

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

Section 1. Classification of forfeited lands.—All parcels of land becoming the absolute property of the state under the provisions of the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-2, and acts amendatory thereof or supplementary thereto, situated within any conservation or reforestation area created under the provisions of the 1938 Supplement to Mason's Minnesota Statutes of 1927, Sections 6452-1 to 6452-10, inclusive, 6452-12, 6452-13, or Sections 4031-75 to 4031-88, inclusive, shall be classified by the county board of the county wherein such parcels lie as agricultural and non-agricultural, which classification shall be approved by the conservation commissioner before any lands are offered for sale. The county board of the county wherein such parcels lie shall determine the appraised value of all lands classified and approved as agricultural and may re-appraise annually if in their judgment it be deemed necessary to carry out the intent of this act. Provided, further, that any merchantable timber on such agricultural land shall be appraised separately, and such appraisal approved by the conservation commissioner. All such parcels of land, classified as agricultural, shall be sold by the state at public sale, as hereinafter provided, whenever it shall be determined by the county board of the county wherein such parcels lie, that it is advisable to do so. Provided, however, that no such lands shall be sold by the board of county commissioners without the approval of the conservation commissioner. All sales of land shall be made in accordance with the subdivisions thereof by the United States surveys unless the same shall have been subdivided into smaller parcels or lots, but no land shall be sold in larger quantity than 160 acres.

Sec. 2. Sales of forfeited lands.—Such sale shall be conducted by the county auditor of the county wherein such parcels lie and shall be sold to the highest bidder but not for less than the appraised value. Such sales shall be for cash or on the following terms: The appraised value of all merchantable timber on such agricultural lands shall be paid for in full at the date of sale. At least 15 per cent of the purchase price of the land shall be paid in cash at the time of purchase, and the balance in not to exceed 20 equal annual installments with interest at the rate of four per cent per annum on the unpaid balance each year, both principal and interest to become due and payable on December 31st each year following that in which the purchase was made. The purchaser may pay any number of installments of principal and interest on or before their due date. When the sale is on terms other than for cash in full the purchaser shall receive from the county auditor a contract for deed, in such form as shall be prescribed by the attorney general. The county auditor shall make a report to the state auditor and to the commissioner of conservation not more than 30 days after each public sale, showing the lands sold at such sales.

All lands sold pursuant to the provisions hereof shall, on the first day of May following the date of such sale, be restored to the tax rolls and become subject to taxation in the same manner as the same were assessed and taxed before becoming the absolute property of the state.

Sec. 3. Date of sales.—All lands so classified and appraised and remaining unsold shall be offered for sale at a public sale to be held by the county auditor on the third Monday in August of each year. Notice of such sale shall be given as provided in Mason's Minnesota Statutes of 1927, Section 2127, in substantially the following form:

NOTICE OF SALE OF AGRICULTURAL LANDS

“Notice is hereby given that I shall sell to the highest bidder at my office in the courthouse in the city or village of in the county of, the following described parcels of land forfeited to the state for non-payment of taxes, which have been classified and appraised as provided by law. Said sale will be governed by Laws 1939, Chapter and will commence at o'clock A. M., on the day of 19.....

Description	Appraised Value of Land	Appraised Value of Timber
Subdivision Sec. Twp. Range	\$	\$
or or		
Lot Block		

Given under my hand and seal this day of.....
19.....

.....
County Auditor
..... County, Minnesota.”

Sec. 4. Cancellation of contracts.—If the purchaser shall default in the payment of any installment or of any interest when due, or shall fail to pay before they become delinquent all taxes that may be levied upon the lands so purchased, the contract shall be cancelled in the manner now or hereafter provided by law for the cancellation of certificates of sale of lands forfeited to the State for delinquent taxes, and thereupon the land described in the contract shall be subject to disposition as hereinbefore provided.

Sec. 5. County Auditor to lease lands.—Until after the sale of any parcel of forfeited land, classified as agricultural, the county auditor may lease such land, as directed by the county board.

Sec. 6. County Treasurer to collect payments.—The county treasurer shall collect all payments of principal and interest made under this act and shall place the same in a special fund and shall report all collections to the state auditor. There shall be transferred from such special fund to the revenue fund of the county the cost of giving the notices herein required, and there shall be paid from such fund to the members of the county board upon warrant of the county auditor Three Dollars per day for each day necessarily consumed in the classification and appraisal of the lands under this act, and mileage at the rate of five cents per mile for necessary travel. The net amount remaining in said fund shall be transmitted by the county treasurer to the state auditor at the times provided for tax settlements, and shall be disposed of as provided by the laws governing the funds derived from the respective areas in which the lands sold were situated.

Sec. 7. Shall reserve minerals in lands.—Any sale of such forfeited lands shall be subject to exceptions and reservations in this state of all minerals and mineral rights.

Sec. 8. Conveyance.—Upon payment in full of the pur-

chase price, appropriate conveyance in fee in such form as may be prescribed by the attorney general shall be issued by the state auditor to the purchaser or his assigns, and said conveyance shall have the force and effect of a patent from the state.

Sec. 9. Non-agricultural lands to be reserved.—That the lands classified as non-agricultural, as provided under section one hereof, shall be reserved and dedicated to conservation purposes to be managed as provided by the laws governing the respective areas in which the same are situated.

Sec. 10. Provisions severable.—If any section or part of this act shall be declared to be unconstitutional or invalid for any reason, the remainder of this act shall not be affected thereby.

Approved April 20, 1939.

CHAPTER 321—H. F. No. 567

An act relating to the taxation of certain personal property and to amend Mason's Minnesota Statutes of 1927, Sections 2012-1 and 2012-2.

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 2012-1, is hereby amended so as to read as follows:

"2012-1. Electric light and power companies and other individuals and partnerships supplying electric power—Place of listing and assessment of personal property with situs outside corporate limits of villages, cities and boroughs.—Personal property other than personal property lying inside of the corporate limits of any city of the first class of electric light and power companies, and other individuals and partnerships, supplying electric power having a fixed situs outside of the corporate limits of villages, cities and boroughs shall be listed with and assessed by the Minnesota tax commission in the county where situated."

Sec. 2. Law amended.—Mason's Minnesota Statutes of 1927, Section 2012-2, is hereby amended so as to read as follows:

"2012-2. Law amended—Percentage of assessments.—The