

such village shall be spread and apportioned in the manner now provided by law.

Approved April 16, 1941.

CHAPTER 278—H. F. No. 1152

An act relating to land forfeited to the state for taxes; amending Mason's Supplement 1940, Sections 5620-13 $\frac{1}{2}$, 5620-13 $\frac{1}{2}$ a, 5620-13 $\frac{1}{2}$ b, 5620-13 $\frac{1}{2}$ c, 5620-13 $\frac{1}{2}$ e, 5620-13 $\frac{1}{2}$ i.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 5620-13 $\frac{1}{2}$, is hereby amended to read as follows:

"5620-13 $\frac{1}{2}$. Classification and sale of forfeited lands.—All lands which have heretofore or shall hereafter become the absolute property of the state under the provisions of *Mason's Supplement 1940, Section 5620-7*, and are suitable for agricultural purposes shall be classified as such by the county board of the county wherein such lands are situated. No lands shall be offered for sale under the provisions of this act until their classification by the county board as agricultural lands shall have been approved by the conservation commissioner; *provided however, that the county auditor may with the approval of the conservation commissioner sell any parcel or tax-forfeited land or any portion thereof to any organized or incorporated governmental subdivision of the state for any public purpose for which said subdivision to acquire property at not less than the appraised value thereof as determined by the county board.*"

Sec. 2. **Law amended.**—Mason's Supplement 1940, Section 5620-13 $\frac{1}{2}$ a, is hereby amended to read as follows:

"5620-13 $\frac{1}{2}$ a. Appraisal.—All lands which have heretofore or shall hereafter become the absolute property of the state under the provisions of *Mason's Supplement 1940, Section 5620-7*, and are classified as agricultural lands shall be appraised by the county board of the county wherein such lands are situated, and such appraisal shall be filed in the office of the county auditor of such county. *Provided, further, that any merchantable timber on such lands shall be appraised separately and such appraisal shall be approved by the commissioner of conservation.* Such county board may reappraise

any such lands whenever in its judgment such reappraisal is necessary in effectuating the provisions of this act, but no such lands shall be appraised more than once in any 12 month period."

Sec. 3. Law amended.—Mason's Supplement 1940, Section 5620-131½b, is hereby amended to read as follows:

"5620-131½b. Sale—notice—parcels.—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 at the time determined by the county board in a resolution *authorizing said sale and fixing the date of the commencement thereof.* The auditor shall publish a notice of the intended sale *and the resolution authorizing same* by publication once a week for two weeks in an official newspaper of the county, the last publication to be not less than ten days previous to the commencement of said sale. Notice of such sale *shall* be given in substantially the following form:

'Notice of Sale of Agricultural Lands

Notice is hereby given that on....., the day of 19..... at my office in..... I shall sell to the highest bidder the following described parcels of land in said county, which have been forfeited to the state for non-payment of taxes, and which have been classified as agricultural lands and appraised as provided by law. Said sale be governed by the provisions of Laws 1935, Chapter 210, *as amended, and by the resolution of the county board authorizing such sale, which resolution is as follows:*

(Insert resolution)

Description			Appraised Value
Section or Lot	Twp. or Block	Range	\$.....
.....		

Auditor of.....County

Such land shall be described in the notice and offered for sale in parcels not exceeding one-quarter section in area."

Sec. 4. Law amended.—Mason's Supplement 1940, Section 5620-131½c, is hereby amended to read as follows:

"5620-131½c. To be sold for not less than appraised value.—Said lands shall be sold to the highest bidder and at the price not less than the appraised value thereof. Any lands not sold at such public sale may be sold by the county auditor

at a price not less than the appraised value thereof. *The sale shall continue until all parcels are sold or until the county board shall order a reappraisal or shall withdraw any or all such parcels from sale or until such time as the county board shall have determined by resolution adopted before giving notice of sale. Any lands remaining unsold may be included in the notice of sale and offered for sale by the county auditor in each following year until the same shall be sold, or said original list of lands may be added to annually by publishing, in the same manner as provided for the publication of the original list, the descriptions and appraised values of such additional parcels which have been classified as agricultural and which classification shall have been approved as provided by law.*

The purchasers at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state."

Sec. 5. **Law amended.**—Mason's Supplement 1940, Section 5620-13 $\frac{1}{2}$ e, is hereby amended to read as follows:

"5620-13 $\frac{1}{2}$ e. **Terms of sale.**—All sales under this act shall be for cash or on the following terms: at least 15 per cent of the purchase price shall be paid in cash at the time of the sale, and the balance thereof shall be paid in equal annual installments over a period of 20 years with interest at the rate of four per cent per annum payable annually on the portion from time to time remaining unpaid with privilege of prepayment of any installment on any interest date. Sales on terms shall be evidenced by a certificate issued by the county auditor in such form as the attorney general shall prescribe. *The appraised value of all merchantable timber on such agricultural lands shall be paid for in cash in full at the time of sale.* The county auditor shall report all sales to the state auditor.

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 land so purchased, the state auditor shall within six months thereafter cancel said certificate of sale."

Sec. 6. **Law amended.**—Mason's Supplement 1940, Section 5620-13 $\frac{1}{2}$ i, is hereby amended to read as follows:

"5620-13 $\frac{1}{2}$ i. **County treasurer to collect funds.**—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 audi-

tor. 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 \$3.00 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; *provided further, that where the county board has appointed a land commissioner under the provisions of Mason's Supplement 1940, Section 2139-25, the actual expenses of the land commissioner, together with mileage at the rate of five cents per mile for necessary travel in gathering data and information to assist the county board in making classifications and appraisals hereunder, shall be paid from said fund upon warrant on the county auditor.*

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 credited to the Red Lake game preserve fund created by said *Mason's Supplement 1940, Section 5620-3.*"

Sec. 7. County auditor to cancel taxes in certain cases.—*After forfeiture to the state of any parcel of land lying within the Red Lake game preserve, as provided by Laws 1935, Chapter 278, the county auditor shall cancel all taxes and tax liens appearing upon the records, both delinquent and current, and all special assessments, delinquent or otherwise.*

Section 8. County auditor may order removal of structures.—*Until after the sale of any parcel of tax-forfeited land, whether classified as agricultural or non-agricultural hereunder, the county auditor may, with the approval of the commissioner of conservation provide for the sale or demolition of any structure located thereon, which has been determined by the county board to be within the purview of Mason's Minnesota Statutes of 1927, Section 5961, and for the sale of salvage material, if any, therefrom.*

Section 9. May sell dead and down timber.—*The county auditor may with the approval of the county board sell dead, down and mature timber upon any tract of agricultural land designated by the conservation commissioner. Such sale of timber products shall be for cash at not less than the appraised value thereof as determined by the conservation commissioner; to the highest bidder after not less than one week's published notice in an official paper within the county. Provided that any timber offered at such public sale and not sold may thereafter be sold at private sale by the county auditor at not less*

than the appraised value thereof. Provided, however, that the forestry practices to be followed in the cutting of said timber shall be approved by the conservation commissioner.

Approved April 16, 1941.

CHAPTER 279—H. F. No. 1215

An act enlarging the powers of the water, light, power, and building commission in villages having a population of not less than 1,750, nor more than 2,000 inhabitants, and an assessed valuation of real and personal property of not less than \$2,000,000, nor more than \$3,000,000.

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

Section 1. Water, light and building commission in certain villages.—In all villages in this state having a population of not less than 1750 and not more than 2000 inhabitants and having an assessed valuation of real and personal property of not less than \$2,000,000 nor more than \$3,000,000, in which there is existing at the present time a water, light, power and building commission, pursuant to Mason's Minnesota Statutes of 1927, Section 1852 to 1860, inclusive, or any acts amendatory thereof or supplementary thereto, the said commission, in addition to the general duties and powers as outlined in Mason's Minnesota Statutes 1927, Section 1852 to 1860, inclusive, as amended, shall have and possess the additional powers and duties set forth in this act.

Sec. 2. Duties.—It shall be the duty of the said commission and it is hereby empowered to collect, water, light, heat, power, gas and rent charges from patrons, exclusive of the village, and pay the same into a fund to be known and designated as "Water and Light Fund." The said commission shall have exclusive control of said fund and of all collections made by said commission. It shall be the duty of the commission to have full, absolute and exclusive control of the operation and management of the water, light, power, gas and heating plants in said villages and to pay for the operation thereof out of the said water and light fund. The said commission shall, out of the said water and light fund purchase all necessary material and employ all necessary help in the general management, operation and conduct of its business including extensions and additions to systems, provided, that this shall