

sociation; investigate and make report and recommendation on all applications for disability pensions, service pensions, and claims for relief. Such board shall consist of a competent physician selected by the association, and at least three members of such relief association on active duty with the fire department.

Sec. 25. **Public Examiner shall examine records.**—The public examiner of this state shall each year examine the books and accounts of the secretary and the treasurer of each such relief association. If he finds that any money has been expended for purposes not authorized by this act, he shall report the same to the governor, who shall thereupon direct the state auditor not to issue any further warrants to such association until the public examiner shall report that money unlawfully expended has been replaced. The Governor may also take such further action as the emergency may demand.

Sec. 26. **Payments exempt from attachments.**—All payments made or to be made by any relief association under any of the provisions of this Act shall be totally exempt from garnishment, execution or other legal process, and no persons entitled to such payment shall have the right to assign the same, nor shall the association have authority to recognize any assignment, or to pay any sum on account thereof; and any attempt to transfer any such right or claim or any part thereof shall be void.

Sec. 27. **Construction of act.**—This act shall not be construed as abridging, repealing or amending the laws of this state relating to the provisions of the law commonly known as the Workmen's Compensation Act.

Sec. 28. **Construction of act.**—This act shall not be construed as abridging, repealing or amending Section 69.07 and 69.08 General Statutes of Minnesota, 1941.

Sec. 29. **Provisions severable.**—If any section or portion of a section of this Act is declared invalid, the rest of this act shall nevertheless be and remain in full force and effect.

Approved March 22, 1943.

CHAPTER 171—S. F. No. 21.

An act establishing certain state forests, providing for their management, distributing income, acquisition of lands, authorizing accounting system and repealing certain laws.

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

Section 1. **State forests established.**—For the purpose of vesting and revesting the state with title to lands in the areas hereafter described which are suitable primarily for state use and development as state forests, for growing, managing, and harvesting timber and other forest crops and for the establishment and development of recreational areas and for the protection of watershed areas, and the preservation and development of rare and distinctive species of flora native to such areas, there are hereby established as state forests all lands and waters now owned by the state or hereafter acquired by the state within the areas, in the townships and sections described as follows:

1. Beltrami Island State Forest.

The West one-half of Townships 158 and 159, Range 32; Township 157, Range 32; Townships 157, 158 and 159, Range 33; Townships 157, 158, 159 and 160, Range 34; Townships 157, 158, 159, 160 and 161, Range 35; Townships 158, 159 and 160, Range 36; South one-half of Township 161, Range 36; Townships 159 and 160, Range 37; the South two-thirds of Township 161, Range 37; the East two-thirds of Township 160, Range 38; all west of the 5th principal meridian.

2. Buena Vista State Forest.

Townships 147 and 148, Range 32; Sections 1, 2 and the West one-half of Section 11, Township 146, Range 33; all of Sections 1, 2, 3, 4, 9, 10, 11, 12, 13, 14, 15, and 16 except the South one-half of the Northeast quarter, all of Sections 23, 24, 25, 35 and 36, Township 147, Range 33; Township 148, Range 33, except the Southwest quarter of the Northwest Quarter and the Southeast quarter of the Northwest quarter of Section 10; all west of the 5th principal meridian.

3. Cloquet Valley State Forest.

The North one-half of Township 53, Range 12; Townships 54 and 55, Range 12; the North one-half of Township 53, Range 13; Townships 54 and 55, Range 13; the North one-half of Township 53, Range 14; Townships 54 and 55, Range 14; the North one-half of Township 53, Range 15; Townships 54 and 55, Range 15; Townships 52 and 53, Range 16; East two-thirds of Townships 54 and 55, Range 16; all west of the 4th principal meridian.

4. Crow Wing State Forest.

Township 47, Range 28, except the Northwest quarter of the Northeast quarter of Section 36; Township 47, Range 29; Township 47, Range 30; all west of the 4th principal meridian. Town-

ships 136 and 137, Range 27; Townships 136 and 137, Range 28; all west of the 5th principal meridian.

5. D. A. R. Memorial State Forest.

The west one-half of the Northeast quarter and the Northwest quarter of Section 16, Township 43, Range 19; west of the 4th principal meridian.

6. Finland State Forest.

Township 58, Range 5; Townships 57 and 58, Range 6; Townships 56, 57 and 58, Range 7; Township 56, Range 8; the East one-half of Townships 57 and 58, Range 8; Section 36, Township 60, Range 9; all west of the 4th principal meridian.

7. Fond du Lac State Forest.

Township 48, Range 19, except Sections 25, 36 and the Northeast quarter of the Northeast quarter of Section 26; Township 49 and the South one-half of Township 50, Range 19; Sections 1, 2, 3, 10, 11, 12, 13, 14, 15, 22, 23, 24, 25, 26 and 27, Township 49, Range 20; Sections 22, 23, 24, 25, 26, 27, 34, 35 and 36, Township 50, Range 20; all west of the 4th principal meridian.

8. Foot Hills State Forest.

Townships 137, 138, 139, 140 and 141, Range 31; Township 137, Range 32, except the Southwest quarter of the Northwest quarter and the Northwest quarter of the Southwest quarter of Section 12 and the Southeast quarter of the Southeast quarter of Section 16; Section 36, Township 138, Range 32; the South two-thirds and Sections 1, 2, 3, 9, 10, 11 and 12 of Township 139, Range 32; Section 36, Township 140, Range 32; Township 138, Range 33, except the Southwest quarter of the Northeast quarter of Section 2 and the Southwest Quarter of the Southeast quarter of Section 32; Sections 13, 14, 15, 22, 23, 24, 25, 26, 27, 28, 32, 33, 34, 35 and 36, Township 139, Range 33; Section 36, Township 140, Range 33; the East one-half of Township 138, Range 34; all west of the 5th principal meridian.

9. General C. C. Andrews State Forest.

Sections 5 and 6, Township 44, Range 19; Sections 19, 29, 30, 31 and 32, Township 45, Range 19; the North one-half of Sections 1 and 2, and seven acres adjacent to the Willow River dam in the north one-half of the Southwest quarter of Section 2, Township 44, Range 20; Sections 24, 25, 26, 35 and 36, Township 45, Range 20; all west of the 4th principal meridian.

10. George Washington State Forest.

Townships 59, 60 and the South one-half of Township 61, Range 21, except the East one-half of the Northwest quarter of

Section 36, and abandoned right of way across the Northeast quarter of the Southeast quarter of Section 36, both in Township 59, Range 21; Townships 59, 60 and the South one-half of Township 61, Range 22; Townships 59, 60, 61 and 62, Range 23; Townships 59, 60, 61 and 62, Range 24, except the Southwest quarter of the Southwest quarter of Section 20, Township 62, Range 24; Townships 59, 60 and 61, Range 25, but excluding any land designated by law as *Scenic State Park*; all west of the 4th principal meridian.

11. Grand Portage State Forest.

Townships 61, 62, 63, 64 and 65, Range 3; Townships 62, 63 and 64, Range 4; the Northwest quarter of the Southwest quarter of Section 18, that portion of the North one-half of Section 18 and that portion of Section 7 lying west of the Old Grand Portage Indian Reservation boundary in Township 63, Range 5; all east of the 4th principal meridian.

12. Kabetogama State Forest.

Townships 61, 62, 63, 64, 65, 66, 67, 68 and 69, Range 17; Townships 63, 64, 65, 66, 67, 68, 69 and 70, Range 18; Townships 63, 64, 65, 66, 67, 68, 69 and 70, Range 19, except the Northeast quarter of the Southeast quarter, Section 6, Township 63, Range 19; Townships 64, 65, 66, 67, 68, 69, 70 and 71, Range 20; Townships 67, 68, 69, 70 and 71, and that portion of Townships 64, 65 and 66 lying outside of the old Nett Lake Indian Reservation boundaries, all lying in Range 21; all west of the 4th principal meridian.

13. Koochiching State Forest.

Townships 64 and 65, Range 24; Townships 64 and 65, Range 25; Townships 64, 65, 66 and 67, Range 26; Townships 64, 65, 66 and 67, Range 27; all west of the 4th principal meridian.

14. Land O'Lakes State Forest.

Townships 139 and 140, Range 25; Townships 139 and 140, Range 26; Townships 139 and 140, Range 27; Sections 16 and 36 of Township 139, Range 28; all west of the 5th principal meridian

15. Mille Lacs State Forest.

The West two-thirds of Township 45, Range 26; Township 45, Range 27, except the Northeast quarter of the Northeast quarter of Section 16 and the South one-half of the Southwest quarter and the South one-half of the Northwest quarter of Section 22; all west of the 4th principal meridian.

16. Mississippi Headwaters State Forest.

The North one-third and Sections 16, 17, 18, 19, 20, 21, 29 and 30 of Township 146, Range 34, except the Northwest quarter

of the Northwest quarter of Section 8; the South five-sixths of Township 147, Range 34, except the Northeast quarter of the Northeast quarter, the Northwest quarter of the Northwest quarter and the Southwest quarter of the Northwest quarter of Section 24; the West one-half and Sections 2, 3, 10 and 11 of Township 145, Range 35; Township 146, Range 35, except Sections 3, 4, 5 and 6; Sections 1, 2, 3, 4, 9, 10, 11, 12, 13, 24, 25, 35 and 36, Township 147, Range 35, except the Northwest quarter of the Southwest quarter of Section 24; Sections 19, 20, 21, 22 and the South one-third of Township 148, Range 35; Sections 1, 12, 13, 24, 25 and 36, Township 145, Range 36; Sections 12, 13, 24, 25 and 36, Township 146, Range 36; all west of the 5th principal meridian.

17. Nemadji State Forest.

Fractional Townships 44, 45 and 46, Range 15; the South one-third of fractional Township 47, Range 15; Townships 44, 45 and 46, Range 16, except the North half of the Northeast quarter of the Northwest quarter of Section 16, Township 46, Range 16; the South one-third of Township 47, Range 16; Townships 44, 45 and 46, Range 17, except the Southwest quarter of the Southeast quarter and the Southeast quarter of the Southwest quarter of Section 16, Township 46, Range 17; all west of the 4th principal meridian.

18. Northwest Angle State Forest.

Townships 166, 167 and 168, Range 33; Townships 166, 167 and 168, Range 34; Townships 165, 166, 167 and 168, Range 35; all west of the 5th principal meridian.

19. Paul Bunyan State Forest.

Sections 2, 3, 4, 5, 6, 7 and 8, Township 141, Range 32; Township 142, Range 32; Sections 7, 18 and 19, and the South one-third of Township 143, Range 32; Sections 1, 2, 3, 4, 9, 10, 11 and 12, Township 141, Range 33; Township 142, Range 33, except Sections 19, 20, 29, 30, 31 and 32; Township 143, Range 33; Sections 28, 29, 30, 31, 32, 33 and 34, Township 144, Range 33; Sections 16 and 36, Township 142, Range 34; Townships 143 and 144, Range 34; Township 145, Range 34, except Sections 5, 6, 7, 8, 17, 18, 19 and 20; Section 36, Township 146, Range 34; all west of the 5th principal meridian.

20. Pillsbury State Forest.

That portion of Township 133, Range 29, lying north of the Northern Pacific Railroad in Cass County; that portion of Township 133, Range 30 lying north of the Northern Pacific Railroad; the West one-half of Township 134, Range 29; all of Township 134, Range 30; all west of the 5th principal meridian.

21. Pine Island State Forest.

Townships 152, 153, 154, 155 and 156, Range 25; that portion of Township 157, Range 25, lying west of the Big Fork River; that part of Sections 31, 32 and 33, Township 158, Range 25, lying south of the Black River; Townships 152, 153, 154, 155, 156 and 157, Range 26; that part of Township 158, Range 26, lying south of the Black River; Townships 153, 154, 155, 156 and 157, Range 27; that part of Township 158, Range 27, lying south of the Black River; Townships 153, 154, 155 and 156, Range 28; Townships 153, 154 and 155, Range 29; the East five-sixths of Township 153, Range 30; the South one-half of Township 154, Range 30; Lots 2, 3 and 4 of Section 8, the South one-half of the Northwest quarter and the Southwest quarter of Section 9, the Northwest Quarter of Section 16, Section 17, all in Township 154, Range 30; all west of the 5th principal meridian.

22. Rum River State Forest.

The West two-thirds of Township 40, Range 25; Township 41, and the South one-half of Township 42, Range 25; the east one-third of Township 40, Range 26; all west of the 4th principal meridian.

23. San Dunes State Forest.

Sections 16, 36 and the Northwest quarter of the Northwest quarter of Section 22, Township 34, Range 27; west of the 4th principal meridian.

24. Savanna State Forest.

That portion of Township 48, Range 22, north of the present location of the Northern Pacific Railroad right of way; Townships 49, 50, 51 and 52, Range 22, except the North one-half of the Northeast quarter of Section 36, and the East one-half of the Southeast quarter and the North one-half of the Southwest quarter of Section 10, Township 49, Range 22; that portion of Township 48, Range 23, lying north of the present location of the Northern Pacific Railroad right of way; Townships 49 and 50, Range 23; that portion of Townships 51 and 52, Range 23, lying east of the Mississippi River, except the North half of the Southwest quarter of Section 16, Township 52, Range 23; that portion of Townships 50 and 51, Range 24, lying east of the Mississippi River; all west of the 4th principal meridian.

25. Smoky Hills State Forest.

Sections 5, 6, 7 and 8, Township 140, Range 36; Township 141, Range 36, except the Southwest quarter of the Southeast quarter of Section 4; the North five-sixths of Township 139, Range 37; Township 140, Range 37, except Sections 3, 4, 5, 6, 10, 11, 12,

13 and 14; the East one-sixth of Township 141, Range 37; Township 140, Range 38, except the Southwest quarter of the Southwest quarter of Section 32; the West two-thirds of Township 141, Range 38; all west of the 5th principal meridian.

26. St. Croix State Forest.

Fractional Township 42, Range 15; Townships 41 and 42, Range 16; Townships 41 and 42, Range 17, except the Northeast quarter of the Southwest quarter of Section 16, Township 41, Range 17; all west of the 4th principal meridian.

27. Third River State Forest.

The North one-half of Township 147, Range 29; Township 148, Range 29; the South one-half of Township 149, Range 29; all west of the 5th principal meridian.

28. White Earth State Forest.

Township 144, Range 36, except the Southwest quarter of Section 35; Townships 142, 143 and 144, Range 37; Townships 142, 143 and 144, Range 38; Township 145, Range 38, except Sections 1, 2, 3, 4, 5, and the Southeast Quarter of the Northwest quarter of Section 10; the East one-half of Township 142, Range 39; Sections 25, 35, 36 and the East one-half of Section 34, Township 143, Range 39; the East one-third of Township 145, Range 39; the South one-half of Section 10, Section 15, and the North one-half of Section 22, Township 145, Range 39; all west of the 5th principal meridian.

29. Blackduck State Forest.

All of Sections 3, 4, 5, 6, 7, 8, 9, 10, 11, and 14 except the Southwest quarter of the Southeast quarter, all of Sections 15, 16, 17 and 18, Township 149, Range 31; the West two-thirds of Township 150, Range 31, except the Southeast quarter of the Southwest quarter of Section 29; Sections 27, 28, 29, 30, 31, 32, 33 and 34, Township 151, Range 31; Township 149, Range 32, except the Northwest quarter of the Southeast quarter of Section 25; Township 150, Range 32, except the Northeast quarter of Section 36; and all of Township 151, Range 32, lying south and east of the Indian Reservation boundary; all west of the 5th principal meridian.

All lands except tax-forfeited lands held in trust for the taxing districts, now owned by the state or hereafter acquired by the state within the boundaries of the above described areas are hereby withdrawn from sale and established as state forests, to be governed, operated, managed, and controlled on forestry principles.

Sec. 2. Lands to be under management and control of Commissioner of Conservation.—Said lands shall be under the man-

agement and control of the Commissioner of Conservation who shall have and is hereby given full power and authority to make, establish, promulgate and enforce all necessary rules and regulations not inconsistent with the laws of the state for the care and management of state forests and fire prevention, and he is hereby authorized to lease for income or for protection, meadow and pasture lands where such use will not interfere with the growth of forest trees, may sell dead and down and mature timber and other timber where the public interests will be subserved thereby, and may issue special use permits and enter into agreements in the furtherance of the general management and maintenance of such state forests.

Sec. 3. Commissioner may acquire additional lands.—The Commissioner of Conservation is hereby authorized and empowered to acquire by eminent domain, in the manner provided in Chapter 41, General Statutes of 1923, as amended, or by purchase, or accept as a gift any lands or interest in lands in the state forests herein created, which he shall deem necessary for state ownership, use and development, and may acquire any such lands or interest in lands subject to mineral reservations.

Sec. 4. Commissioner may accept gifts.—The Commissioner of Conservation is hereby authorized and empowered to receive for and in behalf of the state, any gift, bequest, devise or grant of land or interest in lands in any state forests, or of money or personal property of any kind, which he may deem suitable for use in connection with the operation, control, development or use of any state forest.

Sec. 5. County Board may certify lists of tax forfeited lands—may be included in State Forests.—Whenever the Board of County Commissioners, by resolution duly adopted, resolves that any lands, forfeited for non-payment of taxes, lying within the boundaries of any of the forests hereinabove designated, or that certain tax-forfeited land lying outside of such boundaries and classified as conservation lands are suitable primarily for the growing of timber and timber products and said lands outside of the above state forests comprise fifty per cent or more of the lands within any given area, it may submit such resolution to the Commissioner of Conservation for the purpose of establishing a state forest or of adding said lands to any of the state forests hereinabove designated. If, upon investigation, the Commissioner of Conservation determines that the lands covered by such resolution can best be managed and developed as state forest lands or as a portion of an existing state forest, he shall make a certificate describing the lands and reciting the acceptance thereof on behalf of the State as state forest lands. The Commissioner shall trans-

mit the certificate to the County Auditor, who shall note the same upon his records and record the same with the Register of Deeds. The title to all lands so accepted shall be held by the state free from any trust in favor of any and all taxing districts, and such lands shall thereafter be managed and devoted to the purposes of state forest lands in the same manner as lands hereinabove set apart as state forest lands, and subject to all the provisions of this act.

Sec. 6. Income to be paid into State Treasury.—All income which may be received from lands acquired by the state within any area which has been designated or shall hereafter be designated by the Legislature or the Commissioner of Conservation as state forests excepting university, school, and swamp lands; lands acquired under the system of rural credits; state forest lands included within the game preserve established by Laws of 1929, Chapter 258; lands acquired under authority of Laws of 1931, Chapter 407, and Laws of 1933, Chapter 402; and lands accepted by Chapter 83, Laws of 1905, shall be paid into the state treasury and credited to a fund designated as the State Forest Fund.

Sec. 7. State to apportion funds to county.—The State of Minnesota shall hereafter annually on July 1st or as soon thereafter as may be practical, pay from the State Forest Fund to each county, in which there now are, or hereafter shall be situated, any state forests, a sum equal to fifty per cent of the gross receipts of such state forests located within such county, which have been received during the preceding fiscal year and credited to the State Forest Fund, which payment shall be received and distributed by the County Treasurer, as if such payment had been received as taxes on such lands payable in the current year.

After making such payment to the County, the balance of said funds in the State Forest Fund on July 1st shall be transferred and credited to the General Revenue Fund of the State.

Sec. 8. State Auditor to draw warrant.—The State Auditor shall annually draw his warrants upon the State Treasurer for the proper amounts in favor of the respective counties entitled thereto and the State Treasurer shall pay such warrants from the State Forest Fund.

Sec. 9. Auditor and Treasurer to adopt accounting methods.—The State Auditor and the State Treasurer shall, and are hereby authorized and empowered to devise, adopt and use such accounting methods as they may deem proper, and to do any and all other things reasonably necessary in carrying out the provisions of Sections 7, 8 and 9 of this act.

Sec 10. **Laws repealed.**—Upon passage of this act, the following laws shall be and herewith are repealed:

Sections 6509, 6510, 6511, 6512, 6513, 6514, 6515 and 6516, Mason's Minnesota Statutes of 1927.

All of Chapter 124, Laws of 1931.

All of Chapter 313, Laws of 1933.

All of Chapter 419, Laws of 1933.

All of Chapter 372, Laws of 1935.

All of Chapter 75, Extra Session Laws of 1935.

All of Chapter 163, Laws of 1937.

This act shall not be construed as repealing any acts relating to forestry other than herein expressly repealed but shall be deemed and construed as supplementary thereto.

Sec. 11. **Provisions severable.**—If any section, part or provision hereof be found unconstitutional, such determination shall not affect the validity of the remaining provisions not clearly dependent thereon.

Approved March 25, 1943.

CHAPTER 172—S. F. No. 62.

(AMENDING SECTION 273.13 MINNESOTA STATUTES 1941.)

An act relating to the classification of property for purposes of taxation, amending Mason's Supplement 1940, Section 1993, as amended by Laws 1941, Chapters 436, 437 and 438.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 1993, as amended by Laws 1941, Chapters 436, 437 and 438, is hereby amended so as to read as follows:

“1993. Subdivision 1. **Classification of property—how classified.**—All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section.

Subdivision 2. **Class 1.**—Iron ore, whether mined or unmined, shall constitute class one and shall be valued and assessed