

(b) The sale of flours and meals to commercial bakers or blenders in containers of more than 100 pounds or for export;

(c) Flours, meals, hominy and hominy grits packed in containers the net contents of which are less than three pounds;

(d) The exchange of wheat for flour by mills grinding for toll.

Sec. 2. Penalty. Any violation of this act constitutes a misdemeanor.

Approved April 14, 1945.

CHAPTER 296—H. F. No. 848

An act relating to the repurchase of land after its forfeiture to the state for taxes.

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

Section 1. Repurchase of land after forfeiture for taxes. The owner at the time of forfeiture or his heirs, devisees or representatives, or any person to whom the right to pay taxes was given by statute, mortgage or other agreement, may repurchase any parcel of land claimed by the state to be forfeited to the state for taxes and which is not located within the restricted area established by any county under Chapter 340, Laws 1939, if such repurchase is made within one year from the date of forfeiture or the effective date of this act, unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, or proceedings have been commenced by the state or any of the political subdivisions or by the United States to condemn such parcel of land, for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by section 2 of this act, together with penalties, interest and costs, which did or would have accrued if such parcel of land had not forfeited to the state.

Sec. 2. Special assessment reinstated upon repurchase. Upon the repurchase of land pursuant to section 1 of this act any special assessments heretofore cancelled under Minnesota Statutes 1941, Section 282.07, as amended, or any other law, shall be reinstated by the county auditor and any such special

assessments so reinstated which are payable in the future shall be paid at the time and in the manner said special assessments would have been payable except for forfeiture, except that special assessments payable in the year in which repurchase is made, shall be paid in full at the time of repurchase. The sum of such special assessments that would except for forfeiture have been levied and assessed against such land between the date of forfeiture and the date of repurchase and which would have been payable prior to the year in which repurchase is made shall be computed by the county auditor and included in the purchase price hereunder. When an application to repurchase a parcel of land under this act is made the county auditor shall compute and determine as in the case of omitted taxes, upon the basis of the assessed valuation of such parcel in effect at the time of forfeiture, the amount of taxes that would have been assessed and levied against such parcel between the date of forfeiture and the date of repurchase, and the amount so determined with penalties and costs, with interest at four percent, shall be included in the purchase price hereunder. When the term "delinquent taxes" is used in section 1 of this act, it shall mean the sum of taxes and assessments together with penalties and costs, with interest at the rate of four percent computed to the date of repurchase from the time such taxes and assessments became delinquent, and also the sum of taxes and assessments with penalties and costs, with interest at the rate of four percent to the date of repurchase from the time such taxes and assessments would have been delinquent that would have been levied and assessed against a parcel between the date of forfeiture and the date of repurchase, computed by the county auditor in the manner provided by this section. The county auditor shall levy taxes on the parcel as in the case of omitted taxes for all the years in which on account of the forfeiture no tax was levied.

Sec. 3. Down payment; instruments. A person repurchasing under section 1 of this act shall pay at the time of repurchase not less than one-tenth of such repurchase price and shall pay the balance in ten equal annual installments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of four percent on the balance remaining unpaid each year, the first installment of principal and interest to become due and payable on December 31 of the year following the year in which the repurchase was made, the remaining installments to become due and payable on December 31 of each year thereafter until fully paid. He shall pay the current taxes each year thereafter before the same shall become delinquent up to the time when he shall pay the repurchase price in full.

Sec. 4. Notice of payments due. The county auditor shall give notice by mail not later than November 30 of each year to the person or persons making such repurchase at the address given therein of the payment due under the repurchase on the following December 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the repurchase.

Sec. 5. Repurchase subject to existing leases. Until repurchased all parcels of land subject to the provisions of this act shall be subject to lease under the provisions of Minnesota Statutes 1941, Sections 282.01 to 282.27, inclusive, as amended, and any repurchase of such land under this act shall be subject to the provisions of any such existing lease.

Sec. 6. Payments, where made. All payments under this act shall be made to the county treasurer of the county in which the parcel of land upon which such payments are made is located. Such payments shall be deposited by the county treasurer in the forfeited tax sale fund and be distributed in the manner in which other moneys in said fund are distributed.

Sec. 7. Receipts for payments. The purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of taxation of the State of Minnesota: the description of land, the date of sale, the name of the purchaser or his assignee, and the date when the final installment of the purchase price was paid. Upon payment in full of the purchase price, the purchaser or his assignee shall receive a quit claim deed from the state, to be executed by the commissioner of taxation. Failure to make any payment herein required within 60 days from the date on which payment was due shall constitute default and upon such default the right, title and interest of the purchaser or his heirs, representatives or assigns in such parcel shall terminate without the doing by the state of any act or thing whatsoever.

Sec. 8. Exceptions. This act shall not apply to any lands which have been classified by the county board as conservation land or to lands within the game preserve established by Minnesota Statutes 1941, Section 84.16, or conservation areas established by Minnesota Statutes 1941, Section 94.20, or by Minnesota Statutes 1941, Section 88.54, which included in the sum for which said lands were forfeited any ditch assessments, or to any lands sold to a governmental subdivision or

released from trust upon application of a state agency, or devoted to and accepted for conservation or other purposes in behalf of the state, free from trust under Minnesota Statutes 1941, Section 282.01.

Sec. 9. Limitations. When any forfeited lands are repurchased, as provided for in this act, no structure, minerals, sand, gravel, topsoil, subsoil or peat shall be removed, nor shall any timber or timber products be cut and removed until the purchase price has been paid in full. Nothing in this section, however, shall be construed as prohibiting the removal of such sand, gravel, topsoil, subsoil or peat as may be incidental to the erection of structures on such repurchased lands or to the grading of such lands whenever such removal or grading shall result in enhancing the value thereof.

Sec. 10. Forfeited lands list. The county board of any county may at any time after the passage of this act file a list of forfeited lands with the county auditor, if the board is of the opinion that such lands may be acquired by the state or any municipal subdivision thereof for public purposes. Upon the filing of such list the county auditor shall withhold said lands from repurchase. If no proceeding shall be started to acquire such lands by the state or some municipal subdivision thereof within one year after the filing of such list the county board shall withdraw said list and thereafter the owner shall have one year in which to repurchase as otherwise provided in this act.

Sec. 11. Capitol areas. Subdivision 1. Until the state and the City of St. Paul shall respectively have adopted plans for the enlargement of the state capitol grounds and the construction of approaches thereto, the governor shall have power to create, by executive order, areas of the City of St. Paul, to be known as capitol areas, which shall encompass such parts of the City of St. Paul as the governor may determine may be involved in such improvement of the capitol grounds and approaches thereto.

Subd. 2. Withdrawal of lands in capitol areas from repurchase. This act shall not apply to any parcel of land forfeited to the state for taxes which is within the boundaries of a capitol area.

Subd. 3. The county auditor of Ramsey County shall withdraw from repurchase all parcels of land within any capitol area which have been forfeited to the state for taxes.

Sec. 12. When right of repurchase vests. No right of repurchase created or arising hereunder shall be deemed vested until consummation of the repurchase as herein provided.

Approved April 14, 1945.

CHAPTER 297—H. F. No. 985

An act relating to cemeteries and authorizing their acquisition by certain lodges, orders or associations.

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

Section 1. Acquisition of cemetery. Any lodge, order or association of a purely religious, charitable or benevolent description, which does not operate with view to profit, and is exempt from the provisions of Minnesota Statutes 1941, Sections 64.03 to 64.07, 64.14 to 64.20, and 64.24 to 64.37, under Section 64.36 thereof, and which has been organized under the laws of the State of Minnesota and has been in existence for 20 years, and one of whose purposes as set forth in its charter is to provide free burial ground for its members and their families, and all of whose members are also members of a cemetery association by virtue of a provision in the charter of such cemetery association so specifically providing, which provision has been in effect for 15 years prior to the enactment hereof, is hereby authorized to acquire, by gift or purchase, the cemetery lands and property of such cemetery association and to maintain and enlarge the same. Any such cemetery association is hereby authorized and empowered to convey to any such lodge, order or association any cemetery land or property.

Sec. 2. Certain laws not to apply. Minnesota Statutes 1941, Section 306.10 and Sections 306.76 to 306.85, as amended by Laws 1943, Chapters 32 and 123, shall not apply to lodges, orders or associations acquiring, maintaining or enlarging cemeteries as authorized hereunder. Section 306.14 shall apply to any land or property acquired or maintained by any such lodge, order or association for cemetery purposes. Sections 307.01 to 307.10, in so far as they relate to cemeteries owned or managed by religious corporations, shall also apply to any cemeteries acquired, owned and managed by any such lodge, order or association under the within authorization.

Approved April 14, 1945.