

H. F. No. 408.

## CHAPTER 161.

*An act to provide for the separate assessment and taxation of mineral, gas, coal, oil, and other similar interests in real estate in certain cases.*

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

Assessment  
and taxation  
of mineral  
and other  
lands.

SECTION 1. That whenever any mineral, gas, coal, oil or other similar interests in real estate are owned separately and apart from and independently of the rights and interests owned in the surface of such real estate, such mineral, gas, coal, oil or other similar interests may be assessed and taxed separately from such surface rights and interests in said real estate and may be sold for taxes in the same manner and with the same effect as other interests in real estate are sold for taxes.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 13, 1905.

H. F. No. 447.

## CHAPTER 162.

*An act to provide for the appraisal and sale of school and other state lands and fixing the minimum price therefor.*

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

Appraisal  
and sale of  
school and  
other state  
lands.

SECTION 1. Whenever in the opinion of the land commissioner of the State of Minnesota it will be for the public interest that an appraisal of any of the school or other state lands should be made, he shall appoint one appraiser, who shall be one of the regularly employed state cruisers, and who shall not be a resident of the county in which the lands to be appraised are situated, and notify the governor, who shall appoint one appraiser who may be a resident of such county. The land commissioner shall also notify the commissioners of such county, who shall appoint a third appraiser: such appointments by the governor and county commissioners shall be made within thirty (30) days after such notice. Each appraiser shall, before entering upon the duties of his office, take and subscribe an oath, before some person qualified to administer oaths that he will faithfully and impartially discharge his duties as appraiser, according to the best of his ability, and that

Appointment  
of apprais-  
ers.