[Chap.

H. F. No. 408.

Assessment

and taxation of mineral

and other

lands.

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:

SECTION I. 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:

Whenever in the opinion of the land com-SECTION I. missioner 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

Appraisal and sale of school and other state lands.

Appointment of appraisers.

he is not interested directly or indirectly in any of the school or other state lands or improvements thereon, and has entered into no combination to purchase the same or any part thereof, which said oath shall be attached to the report made of such appraisal, said appraisers after taking oath of office shall proceed to view and appraise such lands and the improvements thereon, and make a report thereof to the land commissioner as he may direct. The valuation of such lands and the timber shall each be made and stated separately in the appraisement, and the minimum price established by such appraisal shall be the minimum price for such lands until changed by subsequent appraisal. No school or other state lands shall be sold until so appraised, nor for a less price than five dollars (\$5.00) per acre. Such appraisers shall receive as compensation Compensa-tion of apeach day actually employed, which shall include all expenses, except railroad fare, actually expended. The land commissioner shall hold frequent sales of school and other state lands, the time and place of such sales to be publicly posted on the front door of the court house of the county in which said sale is to take place, at least three months in advance of such sale, in addition to the regular notice of sale provided by law. At said sales the land commissioner shall sell such lands as he considers for the public interest. Where land mainly valuable for agricultural purposes, as shown by the appraisements and other reports in the office of the land commissioner, contain only small quantities of pine. tamarack, or other timber, the land commisioner may in his discretion, either sell the timber separately in the manner provided by law for state timber sales, or he may sell the land as agricultural land, requiring the purchaser to pay down as first payment an amount equal to the value of the timber, in addition to the fifteen per cent first payment required on the land. It shall be the duty of the appraisers to report to the land commissioner such lands as in their opinion should be drained. After the state has constructed or has been assessed for any public ditch or drain, the lands hereby assessed or improved shall thereafter be reappraised before being offered for sale.

All acts or parts of acts inconsistent with this Sec. 2. act are hereby repealed.

This act shall take effect and be in force from Sec. 3. and after its passage.

Approved April 13, 1905.

Payments,