

Sec. 22. Shall be deemed savings bank for taxation purposes.—A credit union shall be deemed savings bank for purposes of taxation.

Sec. 23. Conflicting acts repealed.—All laws and parts of laws in conflict herewith are hereby repealed.

Sec. 24. Application.—Nothing contained in this Act, shall apply to any person engaged in the business of loaning money under Sections 7042 and 7043, General Statutes 1923, nor to any transactions under said laws.

Approved April 14, 1925.

CHAPTER 207—S. F. No. 335.

An act requiring all persons, firms and corporations cutting standing timber in this state for commercial purposes to file a notice thereof with the county auditor of the county wherein lies the land upon which such timber is being cut, and providing penalties for failure to comply with the provisions of this act.

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

Section 1. Loggers to file notice with County Auditor.—All persons, firms and corporations cutting standing timber in this state for commercial purposes from land on which taxes or special assessments remain unpaid shall, at or before the time of the commencement of logging operations, file a notice in writing with the county auditor of the county wherein the land is situate which said notice shall contain the name of the owner of the land, the owner of the timber, the legal description of the premises, the kind and approximate amount of timber proposed to be cut and removed in the particular logging operation, the person, firm or corporation, if any, to whom the timber has been contracted to be delivered, and the proposed place of landing.

Sec. 2. Notice not to be public.—Said notice shall be preserved by the county auditor with whom filed and neither it nor its contents shall be disclosed by him or by any person to whom made known, except to the extent only that may be required in collecting the taxes and assessments aforesaid, or by order of a court of competent jurisdiction.

Sec. 3. Violation to be misdemeanor.—Any person, firm or corporation failing to comply with all the requirements of this act shall be liable in a civil action for all taxes and assessments assessed upon said timber or against the land from which same was cut and removed at the time of such cutting and removal thereof, and shall also be guilty of a misdemeanor, unless it be shown that such failure was not with intent to evade payment of such taxes and assessments.

Payment thereof before they become delinquent or the existence of a bona fide dispute as to the validity or amount thereof shall be evidence, but not exclusive evidence, of the absence of the intent aforesaid.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 13, 1925.

CHAPTER 208—H. F. No. 212.

An act to amend Section 2139, General Statutes of Minnesota 1923, relating to delinquent taxes.

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

Section 1. **Sale of property for delinquent taxes.**—That Section 2139, General Statutes of Minnesota 1923, be and the same hereby is amended so as to read as follows:

2139. Such sale shall be conducted by the county auditor. Each parcel shall be sold to the highest cash bidder therefor but not for a less sum than the aggregate taxes, penalties, interest and costs charged against it, unless the cash value thereof fairly determined by the county board and approved by the Minnesota tax commission shall be less than such aggregate, in which case the value so fixed and approved shall be the minimum price for which such property may be sold. Provided that all parcels bid in for the state for taxes for the year 1918 or prior years, may be disposed of for one-half of the total taxes as originally assessed. Provided, further that all unsold parcels which are subject to delinquent taxes for ten years or more and which have been subject to sale under the provisions of this section and Sections 2138 and 2140, for three years or more, may be disposed of for a sum not less than one-fifth ($1/5$) of the total taxes as originally assessed. Provided further, that where any parcel subject to sale under the provisions of this section and Sections 2138 and 2140, contains as a part of said tax the full amount or a portion of the lien for the construction of any county or judicial ditch, not less than the original amount of such ditch tax with interest thereon shall be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold. And provided further, that where any parcel subject to sale as aforesaid, contains as a part of said tax the full amount or a portion of any special assessment for local improvements levied under and pursuant to municipal authority, the governing body of such municipality may, by ordinance or resolution, determine and fix the minimum amount of such assessment to be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold; provided that a copy of such resolution or