

Sec. 4. Effective January 3, 1927.—This Act shall take effect and be in force from and after the first Monday in January, 1927.

Approved April 5, 1927.

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CHAPTER 122—H. F. No. 1134

*An act relating to separation of unplatted agricultural or horticultural lands included in the corporate limits of cities containing 10,000 inhabitants or less and from school districts contained in such cities and attaching the same to adjoining towns or townships and school district or school districts in the same county and defining the duties of County Commissioners in such cases and repealing Section 1722, General Statutes 1923.*

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

Section 1. Unplatted lands to be separated from corporations in certain cases.—The owners of seventy-five per cent or more of any contiguous unplatted tracts or parcels of land containing not less than 200 acres, or the owners of any unplatted tract of land containing not less than 40 acres, included within the corporate limits of any city in this state containing 10,000 inhabitants or less and included within the limits of any special or independent school district included within the corporate limits of such cities and regardless of how said city and school district may have been organized and which said unplatted tract or tracts of land are used or occupied exclusively for agricultural or horticultural purposes, may petition the district court of the county in which such tract or tracts of land are situated for a decree detaching such tract or tracts of land from such city and school district. Upon the filing of such petition the court shall fix a time for the hearing thereon which shall not be less than 30 days from the date of the filing of such petition and the petitioner shall serve or cause to be served a notice of such hearing upon the mayor or city clerk of such city and upon the president or clerk of such school district, from which such land is proposed to be detached at least 20 days before the time fixed for such hearing.

Sec. 2. Court may order separation.—If upon the hearing the court shall find that such tract or tracts of land are of the nature, quality and quantity as hereinbefore set forth and that the same may be detached from such city and school district without unreasonably affecting the symmetry of the settled portions of such city, it shall grant such decree and such lands shall thereupon become detached from such city and school

district for all purposes as effectively as if it had never been a part thereof and shall thereafter form a part of the township in which it was originally situated and that on the filing of such decree with the auditor of said county, said land so detached shall be by the board of county commissioners of the county in which said lands are situated attached to and included in such school district or districts adjoining said lands and within said county as said board of county commissioners shall fix and determine, and thereafter said lands shall in all things be subject to said government of the township and school district to which said lands are so attached, to the same extent as if originally included therein, provided that where there is no organized town or township government in the town from which said lands were detached, exclusive of the city government of such city, it shall be the duty of the board of county commissioners of the county in which said lands are situated to attach any part or all of said lands so detached from such city and school district by the decree of the court made under the provisions of this act to any towns or townships, school district or school districts adjoining said land and within the said county and thereafter said lands shall in all things be subject to the government of the township and school district to which said lands are so attached, to the same extent as if originally included therein.

**Sec. 3. Court to determine proportion of liens on detached property.**—If upon such hearing it shall be made to appear to the court that there is any outstanding bonded indebtedness of such city or school district, to the payment of which the lands sought to be detached should in good conscience and justice contribute because of actual benefits received, then in such case the court shall determine and designate in its order and decree the amount thereof which such land should bear and in order that such detached territory shall pay such designated share of such outstanding indebtedness and of any renewal of such indebtedness or extension thereof and interest thereon, unless the same is paid in full by the owner of such lands so detached, which may be made at any time, there shall be levied at the time of the levying of the various taxes for city and school purposes upon the taxable property of said city or school district an equal rate upon the taxable real estate within such detached territory each year until the amount so designated and fixed by the court shall have been paid in full, and the county auditor shall levy the same upon such detached lands and place the same upon the tax list in the taxing district where the same is then situate in the same manner as other taxes therein and such taxes shall be collected with and in like manner as county and state taxes are paid and payment thereof

enforced and the county treasurer shall pay such taxes when collected over to the treasurer of such city or school district in the same manner as other taxes are paid over.

**Sec. 3A. Application.**—This act shall not apply to any city which at the time of the commencement of proceedings in court for the detachment of any territory therefrom has within its corporate limits less than 3,000 acres of land used exclusively for agricultural or horticultural purposes, nor to any city in which the territorial limits thereof are not identical with the limits of a school district situated therein.

**Sec. 4. Provisions severable.**—If any provision or part of this act be held unconstitutional or invalid, it shall not invalidate or in any way affect any other provision or part thereof.

**Sec. 5. Provisions supplemental.**—The provisions of this act shall be supplemental to and in addition to the provisions of sections 1720, 1721, 1723, 1724 and 1725 of the General Statutes of 1923.

**Sec. 6. Laws repealed.**—Section 1722, General Statutes 1923, is hereby repealed.

Approved April 5, 1927.

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#### CHAPTER 123—S. F. No. 165

*An act relating to the assessment of lands for the purpose of taxation.*

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

**Section 1. Assessor to consider various factors in determining value of land.**—It shall be the duty of every assessor and board, in determining the value of lands for the purpose of taxation and in fixing the assessed value thereof, to consider and give due weight to every element and factor affecting the market value thereof, including its location with reference to roads and streets and the location of roads or streets thereon or over the same.

Approved April 6, 1927.

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#### CHAPTER 124—S. F. No. 340

*An act providing for the exclusion from the municipal limits of cities of the third class of lands not within the platted portion of such city, and not exceeding ten acres in area, upon which lands are located any bridge across any navigable stream and highway approach thereto.*