

suant to Section 36, Article 4, the constitution of this state, requiring the question of the issuance of bonds to be submitted to the vote of electors.

Sec. 6. Powers additional.—The powers granted in this act are in addition to all existing powers of such *villages or cities*.”

Approved April 18, 1929.

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#### CHAPTER 245—S. F. No. 40

*An act to amend Section 6, Chapter 247, General Laws 1927, providing a comprehensive plan of afforestation and reforestation in this state under limited and special taxation.*

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

Section 1. Rate of tax—Special taxes.—That Section 6, Chapter 247, General Laws 1927, is hereby amended so as to read as follows:

“Section 6. (a) From and after the filing of the contract creating any tract of land an auxiliary forest under this act the surface of the land therein (exclusive of merchantable timber thereon at the time of making such contract and of mineral or any thing of value thereunder) shall be taxed annually at the rate of 5 cents per acre. Said tax shall be levied and collected and the payment thereof enforced in the same manner as other county taxes and shall be credited to the funds of the taxing districts affected in the proportions of their interests in the taxes on said land if it had not been so made an auxiliary forest. Failure to pay when due any tax so levied shall be cause for cancellation of the contract.

The levy upon the land of the taxes provided for by Section 4, Subdivision (e), thereof, upon the cancellation of a contract, shall discharge and annul all unpaid taxes levied or assessed under the provisions of this Subdivision.

(b) Merchantable timber standing or being upon the land at the time it is made into an auxiliary forest shall be taxed separately from the surface as standing timber separately owned is taxed. Minerals, mineral reservations, or any other thing of value under the surface of the land in any auxiliary forest shall not be included within the terms of this act and shall be taxed separately in the same manner as mineral interests or minerals separately owned are taxed.

(c) In addition to the foregoing taxes each auxiliary forest, except those in the nature of wood lots guarded or protected by resident owners or their tenants actually living on the land or immediately adjacent thereto, shall be assessed and shall pay a special state tax of three cents per acre annually for fire protection of such auxiliary forest. Such special tax shall be levied and collected in the same manner as other state taxes, shall be transmitted to and paid into the state treasury intact, and shall there constitute and be a special fund hereby created and designed as the "Auxiliary Forest Fire Fund." All moneys accruing to said fund are hereby appropriated for and made available to the commissioner for fire protection work and shall be used by the commissioner as far as practicable for patrol work and similar protective service pro rata in or about the auxiliary forests created under this act. Failure to pay said tax when due shall be cause for cancellation of the contract.

(d) In determining the assessed value of property within any taxing district the value of the surface of lands within any auxiliary forest therein as determined by the county board under the provisions of Section 3, Subdivision (c) of this act shall, for all purposes except the levying of taxes on lands within any such forest, be deemed the true and full value thereof."

Approved April 19, 1929.

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#### CHAPTER 246—S. F. No. 43

*An act directing the sale of certain State Lands, authorizing the State to bid in the same and authorizing the exchange thereof for lands of the United States.*

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

Section 1. State to sell certain lands.—The department of conservation is hereby authorized and directed to take the proper and necessary proceedings, under laws relative to the sale of state swamp lands and state school lands, to sell any and all state owned lands, including any lands set apart as school forest or other state forests, lying within the general boundaries of the Superior National Forest and the Chippewa National Forest, in the State of Minnesota, as such boundaries now exist or may hereafter be extended, which the United States may desire to acquire as a part of either of said