

claim. Upon the approval of any such claim the inspector shall draw his check on the gas tax account payable to the person entitled thereto. No such repayment shall be made unless the claim and invoice shall be presented to the inspector within four months from the date of such purchase.

Every person who shall make any false statement in any claim or invoice presented to the inspector, or who shall knowingly present to the inspector any claim or invoice containing any false statement, or shall collect, or cause to be paid to him or to any other person any such refund without being entitled thereto, shall *forfeit the full amount of such claim and be guilty of a misdemeanor.*"

Sec. 2. Distributors to report the amount on hand.—It shall be the duty of every distributor and of every person who sells gasoline to report to the inspector the number of gallons of gasoline in his possession at the time this act takes effect, and the inspector shall thereupon determine and certify as herein provided the additional tax on account of such gasoline which is hereby imposed.

Approved April 19, 1929.

CHAPTER 258—H. F. No. 619

An act relating to the creation, establishment and maintenance of a State Wild Life Preserve and Hunting Ground, and providing, among other things, for its management and control for the purposes of propagation, preservation and use of wild life, timber and other resources therein; defining certain offenses therein; providing for the acquisition by the state of unredeemed delinquent lands therein and the use and disposition of such lands for such purposes; providing means for the payment and retirement of county bonds secured in part by assessments on lands so to be acquired and for the payment of school district and township bonds secured in part by tax levies thereon and protecting the credit of the state, its political subdivisions and municipal corporations by preventing default in the payment of such bonds; defining the powers and duties of the counties and their officials in respect thereto; providing for the levy and collection of taxes for the purposes thereof and for the issuance of certificates of indebtedness in anticipation of such taxes.

WHEREAS, the laws of the State of Minnesota in force prior to the year 1925 relating to public drainage ditches authorized the establishment of such ditches upon petition to the several district courts of the State which petitions were authorized to be signed by a small number of property owners and upon hearings thereon before such courts the boards of county commissioners and other county officials, and taxpayers of the county not directly affected by such ditches, were not permitted to be heard, and

WHEREAS, upon the establishment of each of such ditches it was found and determined by such courts that the establishment and construction thereof would be of public utility or benefit or would promote the public health, and

WHEREAS, under such laws it was mandatory upon the boards of county commissioners and other county officials to issue and sell the general obligation bonds of the county secured by the pledge of the full faith, credit and resources, and unlimited taxing powers of such counties to the extent necessary to pay the costs of establishment and construction of such ditches so ordered by the district courts, and

WHEREAS, pursuant to such laws, the counties of Beltrami, Lake of the Woods, and Koochiching have heretofore incurred obligations to finance and refinance such ditches upon lands which it now appears were and are not suitable for agriculture, and the assessments levied upon lands supposedly benefited thereby cannot be collected in a sum sufficient to pay such bonds and the payment of such bonds by the use of the taxing powers of such counties would result in confiscatory rates such that taxes so levied would not be paid, and

WHEREAS, default in the payment of such bonds by such counties is imminent, and the general credit of the State of Minnesota and all its political subdivisions and municipal corporations would thereby be damaged, resulting in greatly added interests charges on all public financing for many years to come, and

WHEREAS, certain lands in said counties hereinafter described will become available for state ownership by reason of delinquent tax liens thereon, and such lands are suitable for state ownership and administration for use as a wild life preserve and hunting ground and other state purposes, and will produce revenues to assist in relieving the tax burdens and preventing such bond default,

Now, THEREFORE,

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

Section 1. **Red Lake Game Preserve created.**—For the purpose of vesting and re-vesting the State with title to lands in the

area hereinafter described which are suitable primarily for State use and development for the purpose of preserving, protecting, propagating and breeding wild life of all suitable kinds, including all species of game and fish and fur bearing animals and birds of rare and useful species, and for the development of forests and prevention of forest fires, and the preservation and development of rare and distinctive species of flora native in such area, there is hereby located, established and created a state wild life preserve and hunting ground comprising all lands and waters in Lake of the Woods county lying south of Rainy River, and south of Lake of the Woods and all full and fractional townships in Beltrami county lying north of the north line of Township 151, excluding, however, all of the lands and waters lying within Red Lake Indian Reservation, and including also all that part of Koochiching county lying west and northwesterly of the following described line, viz.:

Beginning at a point where the range line between Ranges twenty-six (26) and twenty-seven (27) west of the fifth principal meridian intersects the southerly bank of Rainy River; thence south on said range line to the point formed by the intersection of said range line with the easterly boundary line of the original Red Lake Indian Reservation; thence southwesterly along said easterly boundary line of the original Red Lake Indian Reservation to a point formed by the intersection of such boundary line with range line between Ranges twenty-nine (29) and thirty (30) west of the fifth principal meridian; to be known as the "Red Lake Game Preserve," hereinafter sometimes called "Preserve and Hunting Ground."

Sec. 2. Preserve to be under management of Department of Conservation.—Said Red Lake Game Preserve shall be under the management and control of the Department of Conservation, which shall have, and is hereby given, full power and authority to make, establish, promulgate and enforce all necessary rules and regulations not inconsistent with the laws of the state for the care, preservation, protection, breeding, propagation and disposition of any and all species of wild life therein and the regulation, issuance, sale and revocation of special licenses or special permits for hunting, fishing, camping and other uses of said area not inconsistent with the terms of this act, or other laws of the state now or hereafter applicable thereto. Such department shall have power and authority by means of rules and regulations to declare the terms and conditions of such licenses and permits and the charges to be made therefor. Such regulations may specify and control the terms under and by which wild life may be taken, captured, or killed therein, and under and by which fur-bearing animals, or animals and fish otherwise having commercial value, may be taken, captured, trapped, killed, sold and

removed therefrom. Such rules and regulations may also provide for the afforestation and reforestation of lands now or hereafter owned by the state in said Game Preserve and Hunting Grounds, and for the sale of merchantable timber from such lands when and where, in the opinion of such department, the same can be sold and removed without damage or injury to the further use and development of said land for a habitat of wild life and game in said Game Preserve and Hunting Grounds and for the purposes for which said preserve and hunting ground is established by this act. The department may provide for the policing of said preserve and hunting ground in such manner as may be needful for the proper development and use of said preserve and hunting ground for the purposes herein specified, and all supervisors, guards, custodians and caretakers assigned to duty in said preserve and hunting ground shall have and possess the authority and powers of peace officers while in their employment. The department shall also make and enforce such rules and regulations not inconsistent with the laws of the state concerning the burning of grass, timber slashings and other inflammable matter, and the clearing, development and use of lands in said preserve and hunting ground as may be necessary and advisable to prevent destructive forest fires and grass fires which would injure the use and development of said area for the preservation and propagation of wild life therein and for the proper protection of the forest and wooded areas thereof. All lands within the boundaries of said preserve and hunting ground, shall be subject to such rules and regulations, whether owned by the state or privately, consistent with the rights of such private owners and with the laws of this state now or hereafter applicable thereto. By such rules and regulations there may be established areas and zones within such preserve and hunting ground where hunting, fishing, trapping or camping may be prohibited or specially regulated, for the purpose of protection and propagation of particular wild life therein.

All the rules and regulations adopted and promulgated under the provisions of this act shall be published in the manner now required by law under the provisions of Section 5643, General Statutes of 1923, and shall be, in addition thereto, posted on the boundaries of said preserve and hunting grounds.

Sec. 3. Red Lake Game Preserve fund created.—The proceeds of all certificates of indebtedness issued under the provisions hereof, all moneys received from redemption as hereinafter provided, all moneys received as gifts to the state for the purpose of care, preservation, improvement and maintenance of said preserve and hunting ground and all income which may be received from the operation, development management and use of said preserve and hunting ground, including such fees as may be received for such licenses and permits, all income which may be received from the sale

of birds, animals, fish and flora therefrom, and from the sale of lands and timber thereon owned by the state within such area other than university, school and swamp lands, state forest lands set apart pursuant to Section 7 of Article 8 of the Constitution and state lands acquired under the system of rural credits, and all moneys of the state which may hereafter be transferred thereto under any law of the state shall be paid into the state treasury and credited to the Red Lake Game Preserve Fund, which is hereby created and same are hereby annually appropriated for the purpose of this act.

Sec. 4. County auditor to prepare list of lands.—As soon as practicable after the passage of this act and not later than September 1, 1929, the county auditor of each county in which a portion of said preserve and hunting ground is situated shall certify to the state auditor a list of all the lands within the boundaries of said preserve and hunting grounds, except lands lying within the boundaries of any incorporated city or village, which have been bid in for the state at the delinquent tax sale held in the year of 1928 for the nonpayment of taxes or special drainage assessments and not redeemed or assigned to an actual purchaser, which certificate shall contain the following information:

- a. The legal description of each parcel of such lands.
- b. The amount of principal and interest of delinquent drainage assessments, if any, or installments thereof, for all years prior to the date of such report, against each such parcel of land.
- c. The amount of drainage assessments thereof assessed against each such parcel of land which have been or are to be extended upon the tax rolls of such county for collection with the taxes for the year of 1927 and subsequent years.

On or before June 15th of each year thereafter such county auditor shall certify to the state auditor a supplemental report giving the information contained in said original report covering such lands within said preserve and hunting ground bid in for the state at the annual tax sale of that year and not included in the previous reports.

When redemption is made of any parcel of such land within the preserve and hunting ground which has been bid in for the state at any tax sale for taxes heretofore levied or when the tax liens on such land are assigned to an actual purchaser, the county auditor shall report the same forthwith to the state auditor, and the county treasurer shall transmit forthwith the proceeds of such redemption to the state treasurer.

Forthwith upon the passage and approval of this act, and thereafter, after each distribution has been made of the tax collections on the June and November tax settlements such county auditor shall certify to the state auditor the following information relating to bonds issued to finance or refinance public drainage ditches lying wholly or partly within said preserve and hunting ground and the collection of assessments levied on account of such ditches:

a. The amount of principal and interest to become due on such bonds prior to the next ensuing tax settlement and distribution.

b. The amount of moneys collected from such drainage assessments and credited to the funds of said ditches.

c. The amount of the deficit in the ditch fund of said county chargeable to such ditches.

Upon the approval of said certificate by the state auditor he shall draw a warrant or warrants on the state treasurer payable out of said Red Lake Game Preserve Fund for the amount of said deficit in favor of such county.

As to all public drainage ditches which lie wholly within said preserve and hunting ground the maximum amount of money which shall be paid to or for the benefit of such county in the manner above provided shall never exceed the principal and interest of the bonds issued to finance and refinance such ditches outstanding at the time of the passage and approval of this act, less moneys on hand in the county ditch fund to the credit of such ditches, and such liability shall be reduced from time to time by the amount of any and all payments of assessments hereafter extended, made by the owners of lands heretofore assessed for benefits on account of such ditches. As to all public drainage ditches which lie partly within and partly without the boundaries of said preserve and hunting ground the maximum amount which shall be paid to or for the benefit of such county shall never exceed the percentage of bonds issued to finance and refinance such ditches so outstanding, less moneys on hand in the county ditch fund to the credit of such ditches at the time of the passage and approval of this act, which bears the same proportion to the whole amount of such bonds as the original benefits assessed against lands within the game preserve bear to the original total benefits assessed to the entire system of such ditches, and such liability shall be reduced from time to time by the payments of all assessments hereafter extended, made by the owners of lands in said preserve and hunting ground, of assessments for benefits heretofore assessed on account of any such ditch. The State auditor shall have authority to provide and prescribe the forms for any reports required by this act to be made to him and to require any further and additional information from any officials of said coun-

ties which he deems necessary for the proper administration of this act.

Sec. 5. State to issue certificates of indebtedness.—For the purpose of anticipating the annual revenues of said Red Lake Game Preserve Fund, the State Auditor is hereby authorized and directed to issue and sell certificates of indebtedness in an aggregate sum not to exceed Two Million Five Hundred Thousand Dollars (\$2,500,000.00) payable from said fund, such certificates to be numbered serially and to be of such denominations and to bear such dates of issue and of maturity and bear interest at such rate, not exceeding 5% per annum, as the State Auditor shall determine; provided that none of such certificates of indebtedness shall run beyond the tax settlement dates for the next annual tax levy thereafter to be made by such Auditor, as hereinafter required, in anticipation of the collection of which such certificates of indebtedness are issued. Such certificates shall be so issued from time to time as the proceeds thereof are needed for the demands upon said fund. The interest on such certificates of indebtedness shall be payable with the principal thereof. Said certificates shall be in such form and upon such terms and conditions, not inconsistent with the terms of this act, as the State Auditor shall determine, shall be signed by the Governor and attested by the State Auditor and shall be sold for not less than par. Such certificate may be purchased by the State Board of Investment for the Permanent School Fund, Swamp Land Fund, Internal Improvement Land Fund, or any other trust fund of the State of Minnesota, and shall be deemed "Authorized securities" within the provisions of Section 7714 General Statutes, 1923, and laws amendatory thereof and supplemental thereto.

Sec. 6. Tax Levy.—Whenever the state auditor shall approve a deficiency certificate of county auditor as specified in Section 4 hereof he shall compute the portion thereof which will exceed cash on hand in said Red Lake Game Preserve Fund available for its payment, and shall make an entry in his records that such excess, plus the amount required to pay interest on certificates of indebtedness to be issued to provide money for the payment thereof, is to be extended upon the tax rolls for the next succeeding tax levy, and there is hereby levied for the year 1929 the aggregate of the sums so entered for collection up to the time of the certification of state taxes for the year 1929, and for each year thereafter, until the maximum state liability prescribed by Section 4 hereof has been exhausted, the aggregate of such entries made since the last preceding certification of state taxes, which taxes shall be extended and collected in the same manner as other state taxes, and the proceeds of such levies are hereby appropriated and pledged to the payment of the principal and interest of the certificates of indebtedness issued pursuant to this act.

Sec. 7. Title of land to be in state.—The title of all parcels of land lying within said preserve and hunting ground, except lands lying within the boundaries of any incorporated city or village, which shall be acquired by the state under the provisions of Chapter 119 Laws 1927, or any amendments thereof, shall be held by the state, free from the trust in favor of the taxing districts specified in said Chapter, and shall be held and used, or disposed of, in accordance with the provisions hereof.

Sec. 8. Department of Conservation to classify lands.—Upon receipt by the state auditor of the reports of county auditor specified in Section 4 hereof, he shall certify a copy thereof to the department of conservation, which shall classify all such lands as to their suitability for agriculture or for afforestation or reforestation or for ownership and use by the state for preserving, propagating, breeding and hunting of wild life of the kinds specified in Section 1 hereof, and after the title to any such lands has been acquired by the state in the manner herein provided such lands may be reclassified from time to time. All such lands which shall become the absolute property of the state under the provisions of this act, which have been classified as suitable for agriculture and timber, from any lands so acquired shall be subject to sale by the state as provided by law.

Sec. 9. Department may receive gifts.—The department of conservation is hereby authorized and empowered to receive for and in behalf of the state, and to make suitable acknowledgments of, any gifts, bequests, devises or grants of land or interests in lands in said preserve and hunting ground, or of money or personal property of any kind, which it may deem suitable for use in connection with the operation, control, development or use of said preserve and hunting ground.

Sec. 10. May acquire property by right of eminent domain.—The department of conservation is hereby authorized and empowered to acquire, by exercise of the right of eminent domain, which right is hereby given it, to be exercised in the manner provided in Chapter 41, General Statutes 1923, as amended, or by purchase, any lands or interests in lands in said preserve and hunting ground which such department shall deem necessary for state ownership, use or development for the purposes of this act, provided however, that no moneys shall be used for the purposes specified in this section until and unless such department shall have determined that such moneys will not be required to meet the requisitions of the counties authorized under Section 4 of this act or for payment of certificates of indebtedness and interest thereon herein provided for.

Sec. 11. Counties may pay part of bonds in certain cases.—Any county wherein a portion of said preserve and hunting ground is located may voluntarily assume, in the manner hereinafter specified, the obligation to pay that portion of the principal and interest of the bonds, heretofore issued and which may remain unpaid at maturity, of any school district or township situated in said county and wholly or partly lying within said preserve and hunting ground which portion bears the same proportion to the whole of such unpaid principal and interest as the 1928 assessed valuation of lands then acquired by the state pursuant to this act in such school district or township bears to the total 1928 assessed valuation of such school district or township. Such assumption shall be evidenced by a resolution of the county board of such county, a copy of which shall be certified to the state auditor within one year after the passage of this act and thereafter if any of such bonds shall remain unpaid at maturity the county board shall, upon demand of the governing body of such school district or township or of the holder of any such bonds, provide for the payment of the portion thereof so assumed and such county board shall levy general taxes on all the taxable property of the county therefor, or shall issue its bonds to raise such sum as may be needed conforming to the provisions of law respecting the issuance of county refunding bonds. The proceeds of such taxes or bonds shall be paid over by the county treasurer to the treasurers of the respective school district or townships.

In the event that any such county shall fail or neglect so to adopt and certify such resolution the state auditor shall withhold from the payments to be made to such county under the provisions of Section 4 of this act a sum equal to that portion of the principal and interest of such outstanding bonds which bear the same proportion to the whole thereof as the 1928 assessed valuation of lands acquired by the state within the preserve and hunting ground bears to the total 1928 assessed valuation of such school district or township. Moneys so withheld from the county shall be set aside in the state treasury and shall not be paid to the county until the full principal and interest of such school district and township bonds shall have been paid.

In the event that any such bonds remain unpaid at maturity upon the demand of the governing body of such school district or township or the holder of any such bonds the state auditor shall issue to the treasurer of such school district or township a warrant on the state treasurer for that portion of such past due principal and interest computed as in the case of the county liability hereinbefore authorized to be voluntarily assumed. All moneys received by any school district or township pursuant to this section shall be applied to the payment of such past due bonds and interest.

Sec. 12. Violation of rules to be a misdemeanor.—Any person, who, within the limits of said preserve and hunting ground, shall willfully violate or fail to comply with any rule or regulation of the department of conservation adopted and promulgated in accordance with the provision of this act shall be deemed guilty of a misdemeanor.

Sec. 13. Provisions severable.—This act shall be held unconstitutional only in the event that some major provisions of the act are found unconstitutional and invalid that would make the act unworkable. If any minor provision of this act be held unconstitutional it shall in no way affect or invalidate any other provision or part hereof.

Approved April 19, 1929.

CHAPTER 259—H. F. No. 828

An act relating to the examination by the comptroller of books, records and accounts of cities, villages, towns and school districts.

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

Section 1. Examination of municipal records.—A petition for an examination under the provisions of Chapter 18, General Statutes 1923, of the books, records and accounts and affairs of any city, village, town or school district shall in the case of a city, village, or town be signed by at least one freeholder for each 100 inhabitants thereof, the number of which shall not be less than ten and in the case of a school district by not less than ten freeholders. Before such petition is delivered to the comptroller it shall be presented to the County Auditor of the County in which such city, town, village, or school district is situated, who shall determine whether such petition is signed by the required number of freeholders and shall certify such fact thereon and such certificate shall be conclusive evidence thereof in any action or proceeding for the recovery of the costs, charges and expenses of any examination made pursuant to such petition.

Sec. 2. To be made upon written requests.—Upon a written request signed by a majority of the members of the governing body