

herein shall be excluded for such year in calculating the aid to which any such school district shall be entitled hereunder.

Sec. 7. **Definitions.**—The words "school district" as used herein shall include all school districts regardless of the manner of organization.

Sec. 8. **Unexpended balances reappropriated.**—The unexpended balance remaining of the amount appropriated by Chapter 410, Laws 1931, is hereby reappropriated and the further sum of \$200,000, or so much thereof as may be necessary is hereby appropriated for the year ending June 30th, 1934, to carry out the provisions of this Act. If the amounts herein appropriated are insufficient to pay the aid authorized hereby in full, the State Auditor shall apportion the amount available in proportion to the amounts to which such school districts are entitled as shown by such certificates.

Approved April 22, 1933.

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#### CHAPTER 407—H. F. No. 568

*An act giving the owner of lands sold to the state for taxes for the years 1926 and 1927 an option to repurchase the same.*

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

Section 1. **Owner to have option to repurchase land sold for taxes.**—The owner of any land sold for the taxes for either of the years 1926 or 1927 which shall become forfeited to the state for taxes shall have the option to repurchase said land from the state at any time within one year from the date of such forfeiture for one half the amount of the taxes accrued against said land at the date of such forfeiture, less penalties, interests and costs, with interest upon said sum from the date of such forfeiture at the rate of four per cent per annum, provided that no owner shall repurchase more than 320 acres or more than two platted lots not exceeding one-third of an acre in area in any city, village, or borough, in any county unless the same were actually occupied by him or his tenant at the time of the forfeiture.

Sec. 2. **Partial payment for land.**—Such owner may exercise said option by paying into the county treasury one-tenth of the amount of said 50 per cent accrued taxes within one year from the

date of such forfeiture, and by paying the remainder of the repurchase price in twenty equal annual installments with interest thereon, payable annually at the rate of four per cent per annum, computed from the date of such initial payment to the anniversaries of such date in the respective years in which such installments and interest become payable; provided, however, the owner of any such land which shall have been sold to the state in one tract shall have the privilege of re-purchasing from the state any tract of land included therein and containing 40 acres or more, upon the payment within the time aforesaid of one-half the amount which the county auditor shall determine is the amount of taxes which would have accrued against such lesser tract at the date of such forfeiture, less penalties, interest and costs, with interest upon said sum from the date of such forfeiture at the rate of 4% per annum, if such lesser tract had been listed for taxation separately and sold to the state in one parcel.

**Sec. 3. Termination of option.**—Such option to repurchase shall terminate upon the failure of said owner to make payment of any annual installment of said re-purchase price and interest within sixty days after the anniversary date upon which the same becomes due and shall likewise terminate upon the failure of said owner to pay the current taxes for any year prior to the first Monday of January in the year following that in which they become payable.

**Sec. 4. Conveyance of land by state.**—On payment in full of said repurchase price, appropriate conveyance in fee, in such form as may be prescribed by the Attorney General, shall be issued by the Minnesota Tax Commission, which conveyance shall have the force and effect of a quitclaim deed from the state.

**Sec. 5. Occupants not to be evicted, when.**—No person shall be evicted by any public authority from lands forfeited to the state by reason thereof within two years from the time such forfeiture takes place whether the option to repurchase is exercised or not, provided that he was an actual occupant of the premises when so forfeited.

**Sec. 6. Application of act.**—Provided that this Act shall not apply to the Game Preserve established by the laws of 1929, Chapter 258, or conservation areas established by laws 1931, Chapter 407, or any other conservation area or state forest which the state Legislature has heretofore established or may hereafter establish on which the state pays a proportionate share of the indebtedness.

Approved April 22, 1933.