

(4) All academies, colleges, and universities, and all seminaries of learning.

(5) All churches, church property and houses of worship.

(6) Institutions of purely public charity.

(7) All public property exclusively used for any public purpose.

(8) *All household goods of every household.*

(9) *All farm machinery of each farm used for agricultural or farming purposes except tractors, silo cutters, silo fillers, threshing machines, combines, corn shellers and pea viners.*

(10) *Other personal property for every household of the value of \$25. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commission assessed to such household, and extend his levy of taxes upon the remainder only.*

*In case there is an assessment against more than one member of a household the \$25 exemption shall be divided among the members assessed in the proportion that the assessed value of the personal property of each bears to the total assessed value of the personal property of all the members assessed.*

Approved April 29, 1935.

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#### CHAPTER 386—H. F. No. 768

*An act relating to the leasing and sale of certain delinquent tax lands acquired by the state, and the sale of certain products therefrom, and the disposition of the proceeds of such leasing and sales, and repealing Mason's Minnesota Statutes of 1927, Sections 2139-3, 2139-4, and all acts inconsistent herewith.*

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

**Section 1. Sale and lease of certain tax delinquent lands.**  
—All parcels of land becoming the absolute property of the state in trust as aforesaid, under the provisions of Mason's Minnesota Statutes of 1927, Section 2139-2, shall be classified by the county board of the county wherein such parcels lie as agricultural and non-agricultural, which classification shall be approved by the conservation commission before any lands

are offered for sale, as hereinafter provided. In making such classification the county board may make use of such data and information as the state land use committee and the county land classification committee of such county may have available at the time such classification is made. The county board of the county wherein such parcels of land lie shall determine the appraised value of said parcels and may re-appraise annually if in their judgment it be deemed necessary to carry out the intent of this act. All such parcels of land shall be sold by the state, at public or private sale, as hereinafter provided, if it shall be determined, by the county board of the county wherein such parcels lie, that it is advisable to do so, having in mind their accessibility, their proximity to existing public improvements, and the effect of their sale and occupancy on the public burdens. Such sale shall be conducted by the county auditor at the county seat of the county in which such parcels lie, and shall be sold for cash only and at the appraised value, unless the county board of said county shall have adopted a resolution providing for their sale on terms, in which event such resolution shall control with respect thereto. Provided, however, that when the sale is made on terms other than for cash only a payment of at least ten per cent of the purchase price must be made at the time of purchase, thereupon the balance shall be paid in not to exceed ten equal annual installments, and providing further that no standing timber or timber products shall be removed from said lands until an amount equal to the appraised value of such timber or timber products has been paid by the purchaser. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum. Such sale shall be immediately cancelled by the tax commission in the manner now or hereafter provided by law for the cancellation of contracts for the sale of real estate, if the purchaser shall fail to pay any of such deferred installments when due or the current taxes for any year thereafter, except that upon recommendation of the county board, and where the circumstances are such that the tax commission after investigation is satisfied that the purchaser has made every effort possible to make payment of both the annual installment and said taxes, and that there has been no willful neglect on the part of the purchaser in meeting these obligations, then the said tax commission may extend the time for said payment for such period as it may deem warranted. On payment in full of the purchase 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 patent from the state. The sale herein provided

for shall commence at such time as the county board of the county wherein such parcels lie, shall direct. The county auditor shall offer the parcels of land in the order in which they appear in the notice of sale, and shall sell them to the highest bidder, but not for a less sum than the appraised value, until all of the parcels of land shall have been offered, and thereafter he shall sell any remaining parcels to anyone offering to pay the appraised value thereof. Said sale shall continue until all such parcels are sold or the county board shall order a re-appraisal. This may be added to annually by publishing the descriptions and appraised values, of such parcels of land as shall have become forfeited since the commencement of any prior sale and such parcels as shall have been re-appraised, in the same manner as hereinafter provided for the publication of the original list. All parcels of land not offered for immediate sale shall continue to be held in trust by the state for the taxing districts interested in each of said parcels, under the supervision of the conservation commission.

**Sec. 2. County Auditor to make lists.**—Immediately after classification and appraisal the county board shall provide and file with the county auditor a list of parcels of land to be offered for sale. Said list shall contain a description of the parcels of land and the appraised value thereof. The auditor shall publish a notice of the forfeiture and intended public sale of such parcels of land and a copy of the resolution of the county board fixing the terms of the sale, if other than for cash only, by two publications in the official newspaper of the county for at least 30 days before the commencement of said sale. A notice in substantially the following form shall be sufficient: "Notice is hereby given that I shall sell to the highest bidder at my office in the courthouse in the city or village of ..... in the county of ....., the following described parcels of land forfeited to the state for non-payment of taxes, which have been classified and appraised as provided by law. Said sale will be governed, as to terms, by the resolution of the county board authorizing the same, and shall commence at .... o'clock A. M. on the ..... day of ..... 19.....

Description .....	Appraised value		
Subdivision Sec.	Twp.	Range	\$
or	or		
Lot	Block		

Given under my hand and seal this .... day of .... 19...

.....  
 County Auditor.  
 ..... County, Minnesota."

**Sec. 3. Limitations in use of lands.**—There may be attached to the sale of any parcel of forfeited land, under section 2 hereof or otherwise, if in the judgment of the county board it seems advisable, conditions limiting the use of the parcel so sold and/or limiting the public expenditures that shall be made for the benefit of said parcel and/or otherwise safeguarding against the sale and occupancy of said parcels unduly burdening the public treasury.

**Sec. 4. County Auditor may lease lands.**—Until after the sale of any parcel of forfeited land, the county auditor may sell hay stumpage on said land and may lease agricultural and non-agricultural lands subject to sale, as directed by the county board, and may sell dead, down and mature timber upon any tract that may be designated by the conservation commission, applying the net proceeds from such rentals and sales in the same manner as if the parcel had been sold. Such sale of hay stumpage and timber products or lease of agricultural and non-agricultural lands shall be made to the highest bidder after not less than one week's published notice in an official paper within the county.

**Sec. 5. Proceeds to be apportioned.**—The net proceeds received from the sale or rental of forfeited lands shall be apportioned to the general funds of the state or municipal subdivision thereof in the manner hereinafter provided and shall be first used by said municipal sub-division to retire any indebtedness then existing.

**Sec. 6. Lands exempt from provisions of act.**—Lands becoming the absolute property of the state embraced within any game preserve, created by and established under authority of Laws 1929, Chapter 258, or any like act, or embraced within any reforestation or flood control project created by and established under authority of Laws 1931, Chapter 407, or Laws 1933, Chapter 402, except lands in villages and cities, shall not be subject to the provisions of this act.

**Sec. 7. Auditor to cancel taxes.**—Immediately after forfeiture to the state of any parcel of land, as provided by Mason's Minnesota Statutes of 1927, Section 2139-2, the county auditor shall cancel all taxes and tax liens appearing upon the records, both delinquent and current, and all special assessments, delinquent or otherwise.

**Sec. 8. Apportionment of receipts.**—The net proceeds from the sale and/or rental of any parcel of forfeited land, shall be apportioned by the county auditor, to the taxing districts interested therein, as follows:

(a) Such portion as may be required to discharge any special assessment chargeable against such parcel for drainage or other purpose, whether due or deferred at the time of forfeiture, shall be apportioned to the municipal sub-division entitled thereto. (b) Such portion of the remainder as may have been theretofore levied on said parcel of land for any bond issue of the school district, township, city, village or county, wherein said parcel of land is situated shall be apportioned to said municipal sub-divisions in the proportions of their respective interest. (c) Any balance remaining shall be apportioned as follows: State ten per cent, county 30 per cent, township, village or city 20 per cent and school district 40 per cent.

**Sec. 9. Forfeited tax sale fund.**—The county auditor and county treasurer shall place all monies received through the operation of this act in a fund to be known as the “Forfeited Tax Sale Fund” and all disbursements and costs shall be charged against said fund, when allowed by the county board, including compensation of the members of the county board at not to exceed \$3.00 per day and mileage as now fixed by law and such compensation as the county board shall allow the county auditor and for other necessary clerical help. The county auditor shall make an annual settlement of the net proceeds received from sales and rentals by the operation of this act, at the regular March settlement, for the preceding calendar year.

**Sec. 10. All minerals reserved.**—Any sale of such forfeited lands shall be subject to exceptions and reservations in this state, in trust for the taxing districts of all minerals and mineral rights.

**Sec. 11. May appoint land commissioner.**—The county board may appoint a land commissioner to assist the county auditor in the sale and rental of forfeited lands and to gather data and information to assist the county board in making classifications and appraisals of such lands. Such appointment shall be for such time as the county board may determine. The compensation of said land commissioner shall be fixed by the county board at the time of appointment and both the salary and expenses of said land commissioner shall be paid from the Forfeited Tax Sale Fund. Any funds required by the tax commission for the purpose of cancellation of contracts, as provided in Section 1 of this act, shall be advanced by the county auditor upon the written order of the chairman of the tax commission from any monies then available in said fund.

Sec. 12. **Laws repealed.**—Mason's Minnesota Statutes of 1927, Sections 2139-3 and 2139-4 are hereby expressly repealed.

Sec. 13. **Provisions severable.**—If any section or part of this act shall be declared to be unconstitutional or invalid for any reason, the remainder of this act shall not be affected thereby.

Approved April 29, 1935.

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CHAPTER 387—H. F. No. 1778

*An act to amend Mason's Minnesota Statutes of 1927, Sections 2138 and 2139, as amended by Laws 1929, Chapter 415, and as amended by Laws 1931, Chapter 129, relating to delinquent real estate taxes, extending the time of redemption from delinquent tax sales, and repealing and modifying any existing acts.*

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

**Section 1. Lands bid in for the State.**—Mason's Minnesota Statutes of 1927, Section 2138 as amended by Laws 1929, Chapter 415, and as amended by Laws 1931, Chapter 129, is hereby amended so as to read as follows:

"2138. All parcels of land bid in for the state, and not assigned to purchasers or redeemed within three (3) years from the date of the tax sale at which they are offered, shall be disposed of as provided in this section and section 2139 *Mason's Minnesota Statutes of 1927 as amended.* Such sale shall commence at the county seat on the second Monday of August of each year and shall continue from day to day until and including the *30th day of June, 1936*, when it shall be completed, and the county auditor shall publish a notice once each week for three successive weeks in such county of the time and place when said sale will commence."

**Sec. 2. Same—Conduct of sale.**—Mason's Minnesota Statutes of 1927, Section 2139, as amended by Laws 1929, Chapter 415, and as amended by Laws 1931, Chapter 129, is hereby amended so as to read as follows:

"2139. Subd. (a). 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