

“6602-57 C. Commissioner to keep complete record.—*The commissioner shall cause a complete record of all proceedings on said hearings to be made and shall provide a stenographer to take the testimony and record of proceedings at said hearings and said stenographer shall furnish a transcript of such testimony or proceedings to any person requesting it upon payment to him of a reasonable charge therefor to be fixed by the commissioner.”*

Sec. 5. Owners to cap artesian wells.—*For the conservation of the underground water supplies of the state, the Department of Conservation is hereby authorized to require the owners to cap artesian wells not in continuous use.*

Approved April 20, 1939.

CHAPTER 328—H. F. No. 1239

An act relating to land forfeited to the state for taxes; amending the 1938 Supplement to Mason's Minnesota Statutes of 1927, Sections 2139-15, 2139-16, 2139-18, 2139-21, 2139-22, 2139-23, 5620-13½ (b), 5620-13½ (d); and adding new provisions.

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

Section 1. Law amended.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-15, is hereby amended so as to read as follows:

“2139-15. Classification of tax-forfeited lands.—(a) All parcels of land becoming the property of the state in trust under the provisions of any law now existing or hereafter enacted declaring the forfeiture of lands to the state for taxes, shall be classified by the county board of the county wherein such parcels lie as *conservation or non-conservation*. Such classification shall be made with consideration, among other things, to the present use of adjacent lands, the productivity of the soil, the character of forest or other growth, accessibility of lands to establish roads, schools, and other public services, and their peculiar suitability or desirability for particular uses. Such classification, furthermore, shall aim: to encourage and foster a mode of land utilization that will facilitate the economical and adequate provision of transportation, roads, water supply, drainage, sanitation, education, and recreation; to facilitate reduction of governmental expenditures; to conserve and de-

velop the natural resources; and to foster and develop agriculture and other industries in the districts and places best suited thereto. In making such classification the county board may make use of such data and information as may be made available by any office or department of the federal, state, or local governments, or by any other person or agency possessing information pertinent thereto at the time such classification is made. Such lands may be reclassified from time to time as the county board may deem necessary or desirable. And, provided further that if any such lands are located within the boundaries of any organized town, or incorporated municipality, the classification or reclassification shall first be approved by the town board of such town or the governing body of such municipality in so far as the lands located therein are concerned. Any tax-forfeited lands may be sold by the county board to any organized or incorporated governmental subdivision of the state for any public purpose for which such subdivision is authorized to acquire property at not less than their appraised value as determined by the county board.

(b) Lands classified as conservation lands, unless reclassified as non-conservation lands, or sold to a governmental subdivision of the state, as hereinbefore provided, will be held under the supervision of the county board of the county within which such parcels lie.

Provided, however, that the said county board may by resolution duly adopted resolve that certain lands classified as conservation lands shall be devoted to conservation uses and may submit such resolution to the commissioner of conservation together with a request for his cooperation in the development and management of such lands. If upon investigation the commissioner of conservation determines that the lands covered by such resolution can be managed and developed for conservation purposes, he may cooperate with the county in the development and management of such lands in the same manner as in the development and management of other state lands, but such lands shall remain under the jurisdiction of the county board and sale of timber, leasing of hay stumpage or land shall be conducted by the county auditor in the manner hereinafter provided. Proceeds derived therefrom shall be distributed in the same manner as provided in Section 2139-18.

(c) All such parcels of land classified as non-conservation, except those which may be reserved, as hereinafter provided, shall be sold 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. *Any parcels of land proposed to be sold shall be first appraised by the county board of the county wherein such parcels lie, and such parcels may be reappraised whenever the county board deems it necessary to carry out the intent of this act; provided that in such appraisal the value of the land and any standing timber thereon shall be separately determined, and, provided further, that before any parcel of land is sold the appraised value of the timber thereon shall first have been approved by the commissioner of conservation. In classifying, appraising and selling such lands, the county board may designate the tracts as assessed and acquired, or may by resolution provide for the subdivision of such tracts into smaller units or for the grouping of several of such tracts into one tract when such subdivision or grouping is deemed advantageous for the purpose of sale, but each such smaller tract or larger tract must be classified and appraised as such before being offered for sale.*

(d) Such sale shall be conducted by the county auditor at the county seat of the county in which such parcels lie, and *such parcels shall be sold for cash only and at not less than 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 all such timber or timber products as may have been standing on such lands at the time of purchase 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. The purchaser at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state.*

(e) *When sales are made on terms the purchaser shall receive a certificate from the county auditor in such form, consistent with the provisions of this act and setting forth the terms of sale, as may be prescribed by the attorney general. Failure of the purchaser or any person claiming under him to*

pay any of the deferred installments, with interest and current taxes, upon the lands sold before they become delinquent shall constitute default, and the state may, by order of the county board, during the continuance of such default, without notice, declare such certificate cancelled and take possession of such lands and resell or lease the same in the same manner and under the same rules as other lands forfeited to the state for taxes are sold or leased. When such lands have been reappraised and publicly offered for sale, the cancellation of such certificate shall be deemed complete, and a reentry shall be deemed to have been made on the part of the state, without any other act or deed whatsoever, and without any right of redemption by the purchaser or any one claiming under him, and the original purchaser in default or any person claiming under him, who shall remain in possession or enter thereon shall be deemed a willful trespasser, and shall be punished as such.

(f) When any sale has been made by the county auditor under this act, he shall immediately certify to the Minnesota tax commission such information relating to such sale, on such forms as the commission may prescribe as will enable said commission to prepare an appropriate deed if the sale is for cash, or keep its necessary records if the sale is on terms; and not later than October 31 of each year the county auditor shall submit to the tax commission a statement of all instances wherein any payment of principal, interest or current taxes on lands held under certificate, due or to be paid during the preceding years, are still outstanding at the time such certificates is made. When such statement shows that a purchaser or his assignee is in default, the tax commission may instruct the county board of the county in which the land is located to take possession of such land, appraise it and offer it for sale in the manner provided by subdivisions (d) and (e) of this section, provided 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 reasonable 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, not to exceed one year. 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.

(g) 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 *until the county board shall order a reappraisal or shall withdraw any or all such parcels from sale. Such list of lands may be added to annually by publishing the descriptions and appraised values of such parcels of land as shall have become forfeited and classified as non-conservation since the commencement of any prior sale and such parcels as shall have been reappraised, or such parcels as shall have been reclassified as non-conservation, in the same manner as hereinafter provided for the publication of the original list, provided that any parcels added to such list shall first be offered for sale to the highest bidder before they are sold at appraised value. All parcels of land not offered for immediate sale, as well as parcels of such land as are offered and not immediately sold 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 county board, and such parcels may be used for public purposes until sold, as the county board may direct.*"

Sec. 2. Law amended.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-16, is hereby amended so as to read as follows:

"2139-16. List of lands to be offered for sale.—Immediately after classification and appraisal of the land, and, in the case of timbered land, after approval of the appraisal of the timber by the commissioner of conservation, 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; provided that the description and appraised value may be omitted in the discretion of the county board. 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 publication once a week for two weeks in an official newspaper of the county, the last publication to be not less than 10 days previous to 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 court house 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. | Range \$ |
| or | Twp. |
| Lot | or |
| | Block |

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

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

Sec. 3. Law amended.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-18, is hereby amended so as to read as follows:

"2139-18. County Auditor may sell hay stumpage and lease lands.—(a) The county auditor may sell hay stumpage on tax-forfeited land and may lease conservation and non-conservation lands as directed by the county board, and may sell dead, down and mature timber upon any tract that may be designated by the conservation commissioner, 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 tax-forfeited lands shall be made for cash at not less than the appraised value determined by the county board to the highest bidder after not less than one week's published notice in an official paper within the county. Provided that any hay stumpage, timber or leases offered at such public sale and not sold may thereafter be sold at private sale by the county auditor at not less than the appraised value thereof. Provided, however, that the appraised value of the timber and the forestry practices to be followed in the cutting of said timber shall be approved by the commissioner of conservation. Non-conservation lands may be leased for not to exceed one year, and any subsequent sale of such leased lands shall be subject to the provisions of any valid existing lease.

(b) Until after the sale of a parcel of forfeited land the county auditor may, with the approval of the county board of commissioners, provide for the repair and improvement of any

building or structure located upon such parcel, if it is determined by the county board that such repairs or improvements are necessary for the operation, use, preservation and safety thereof. Such county auditor may, with the approval of the county board, provide for the demolition of any such building or structure, which has been determined by the county board to be within the purview of Section 5961, Mason's Minnesota Statutes of 1927, and for the sale of salvaged materials therefrom. The net proceeds from any sale of such salvaged materials shall be deposited in the forfeited tax sale fund.

(c) Where an undivided portion of any parcel of land is forfeited to the state for taxes, the owner or owners of the portions of said parcel not forfeited, may, in the manner provided by Chapter 82, Mason's Minnesota Statutes of 1927, maintain an action for the partition of said parcel, making the state a defendant in said action. If the state is made a defendant in said action, the summons shall be served upon the county auditor of the county in which the land is located, and the county attorney shall appear for the state."

Sec. 4. Law amended.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-22, is hereby amended so as to read as follows:

"2139-22. Apportionment of proceeds.—The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, 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 subdivision 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 subdivisions 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. 5. Law amended.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-23, is hereby amended so as to read as follows:

"2139-23. Forfeited tax sale fund established.—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. *Compensation allowed to members of county boards hereunder shall be in addition to other compensation allowed by law, provided that the amount received hereunder shall not increase the total compensation received by any such member to more than \$1200 in any one year. Provided, that when disbursements are made from the fund for repairs, refundments, expenses of actions to quiet title or any other purpose which particularly affects specific parcels of forfeited lands, the amount of such disbursements shall be charged to the account of the taxing districts interested in such parcels.* 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. 6. Law amended.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 5620-13 $\frac{1}{2}$ b, is hereby amended so as to read as follows:

"5620-13 $\frac{1}{2}$ b. County Auditor to hold sale.—All lands so classified and appraised and remaining unsold shall be offered for sale at a public sale to be held by the county auditor at the time determined by the county board in a resolution fixing the date of said sale. *The auditor shall publish a notice of the intended sale by publication once a week for two weeks in an official newspaper of the county, the last publication to be not less than 10 days previous to the commencement of said sale.* Notice of such sale be given in substantially the following form:

"Notice of Sale of Agricultural Lands

"Notice is hereby given that on the day of, 19.... at ten o'clock A. M. at my office in in the county of I shall sell to the highest bidder the following described parcels of land in said county, which have been forfeited to the state for non-payment of taxes, and which have been classified as agricultural lands and appraised as provided by law.

Said sale will be governed by the provisions of Laws 1935, Chapter 210.

| Description | | Appraised Value |
|--------------------------|-------|-----------------|
| Section | Twp. | \$..... |
| or | or | |
| Lot | Block | Range |
| | | |
| Auditor of County" | | |

Such land shall be described in the notice and offered for sale in parcels not exceeding one-quarter section of area."

Sec. 7. Law amended.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 5620-13 $\frac{1}{2}$ d, is hereby amended so as to read as follows:

"5620-13 $\frac{1}{2}$ d. **Who may purchase.**—Any parcel of land described in any such notice of sale may at any time not less than one week prior to the date of such sale be purchased at the appraised value thereof by the person who is a *bona fide Federal Entryman or Patentee of any such land or, by the person who was the record owner of the fee title thereto at the time the state became the absolute owner thereof.*"

Sec. 8. Refundment of purchase price in certain cases.—Wherever, prior to the passage of this act, the forfeiture to the state for taxes of any parcel of land heretofore sold pursuant to Laws 1935, Chapter 386 has been invalidated in a proceeding in court, the purchaser from the state or his assigns shall be reimbursed out of any money in the forfeited tax sale fund for the amount of the purchase price or the portion thereof actually paid, with interest at four per cent. Application for such reimbursement shall be made to the county auditor of the county where such parcel is located, and shall be accompanied by a certified copy of the judgment or decree invalidating such forfeiture and a quit claim deed from the purchaser or his assignee running to the state in trust for its interested taxing districts as grantee. The county auditor shall present the instruments herein referred to, to the county attorney and after receiving an opinion in writing from the county attorney that the applicant is entitled to reimbursement under this section, he shall draw an order, in favor of the applicant for the sum to which the applicant is entitled, upon the county treasurer, which shall be paid by the treasurer out of monies in the forfeited tax sale fund. If there are not sufficient monies in said fund to pay said order, money to care for the deficiency shall be temporarily transferred from the general revenue fund of the county. After such refund-

ment is made any taxes or assessments heretofore cancelled shall be reinstated and the amount of taxes and assessments that would have been levied subsequent to the date of the supposed forfeiture shall be assessed and levied against the land as omitted taxes, and the lien of the state for any such taxes or assessments may be enforced as in other cases where taxes are delinquent.

Sec. 9. Application of act.—Where prior to the passage of this act, any county has instituted proceedings leading to the sale of tax-forfeited lands pursuant to section 2139-15 of the 1938 Supplement to Mason's Minnesota Statutes of 1927, and has ordered the first publication under Section 2139-16 of said supplement, and the said sale is to commence prior to May 15, 1939, the amendatory provisions of this act shall not be construed to prohibit such county from proceeding with such sale, and using a publication, a classification and an appraisal made pursuant to the law prior to its amendment by this act.

Sec. 10. County may quiet title.—That in all cases where a prospective purchaser advances the expense therefor said county auditor may employ a special attorney to act for the state of Minnesota in prosecuting to judgment an action to quiet title and a proceeding to register title of any tract of land which said prospective purchaser is interested in purchasing when the state shall have first procured a Torrens Certificate of title therefor; or for the purpose of procuring a new certificate of title in favor of the state of Minnesota by the necessary proceeding for that purpose where the title to the land is already registered under the Torrens System.

Sec. 11. Provisions severable.—The provisions of this act are hereby declared to be severable and if any section or part thereof shall be declared to be unconstitutional or invalid, the remainder of this act shall not be affected thereby.

Approved April 20, 1939.

CHAPTER 329—H. F. No. 1240

An act to increase and enlarge the general powers of the village council of any village now or hereafter having a population of 10,000 inhabitants, according to the last federal census, and to authorize the establishment of an executive contingent fund.

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