right-of-way over and across all of the following described tract of land in the county of Rice, State of Minnesota:

Beginning at a point on the center line of Shumway Avenue in the City of Faribault, two hundred thirty nine and 9/10 (239.9) feet north of the southeast (SE) corner of the southwest quarter of the southwest quarter (SW1/4 of SW1/4) of Section twenty-nine (29), township one hundred ten (110) north, range twenty (20) west of the fifth principal meridian; thence north thirty and one-half (301/2) minutes west along the east line of said quarter-quarter section, being the center line of said avenue, five hundred twenty-five and 14/100(525.14) feet; thence south fifty-nine (59) degrees fourteen and one-half (141/2) minutes west, ninety-four and 77/100 (94.77) feet; thence north eighty-four (84) degrees twentyeight and one-half (28½) minutes west one hundred nineteen and 72/100 (119.72) feet; thence south forty-seven (47) degrees seventeen and one-half $(17\frac{1}{2})$ minutes west, twentyeight and 86/100 (28.86) feet; thence south twenty-five (25) degrees forty-six and one-half ($46\frac{1}{2}$) minutes east five hundred twenty and 5/10 (520.5) feet to the point of beginning; the same to be used for access and travel between the premises of said corporation adjacent to the above described tract and said Shumway Avenue. In consideration of said grant, said Shattuck School, Incorporated, shall discontinue from and after January 1, 1942, the use of the driveway now used by it across the lands of the state adjoining the above described tract, constituting the grounds of the Minnesota School for the Deaf, and shall quit claim and convey to the state all right, title, and interest in and to said lands of the state except the above described tract.

Approved April 22, 1941.

CHAPTER 374—H. F. No. 1169

An act relating to state public lands, providing for the appraisal and sale thereof, allowing compensation for improvements thereon in certain cases, extending the time for payment and redemption in certain cases, prescribing limitations upon the rights of delinquent purchasers, providing for the termination thereof, providing for the cancellation of taxes and assessments, validating proceedings in certain cases, and otherwise providing for the disposal of such lands, and

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amending Mason's Minnesota Statutes of 1927, Sections 6267 and 6296, and Mason's Supplement 1940, Sections 6277, 6285 and 6291.

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

- Section 1. Definitions.—The term "state public lands" or "state lands" as used in this act shall mean school, swamp, university, internal improvement, and other lands granted to the state by acts of Congress.
- Sec. 2. Law amended.—Mason's Minnesota Statutes of 1927, Section 6267, is hereby amended to read as follows:
- "6267. Terms of payment—interest.—Subdivision 1. The terms of payment on the sale of all state public lands shall be as follows: The purchaser shall pay in cash at the time of sale the appraised value of all timber. At least 15 per cent of the purchase price of the land exclusive of timber shall be paid in cash at the time of sale and the balance in not to exceed 20 equal annual installments, payable on June 1 each year following that in which the purchase was made, with interest at four per cent per annum on the balances remaining from time to time unpaid, payable with the installments or principal. Any installment of principal or interest may be paid in advance, but part payment of an installment shall not be accepted, and for the purpose of computing interest any installment of principal not paid on June 1 shall be credited as of June 1 next following.

Subdivision 2. In case there are any buildings or other improvements upon the land the value thereof shall be appraised separately and included in the purchase price. No person shall remove, injure, or destroy any such building or other improvement until an amount equal to such appraised value has been paid on the purchase price of the premises, in addition to the payment required for timber, if any. Violation of this provision shall be a gross misdemeanor.

Subdivision 3. Failure to make any payment required under any certificate of sale within 60 days from the date on which such payment becomes due shall constitute default, and thereupon the certificate of sale shall be deemed cancelled, and all right, title, and interest of the purchaser, his heirs, representatives, or assigns in the premises shall terminate without the doing by the state of any act or thing whatsoever. A record of such default shall be made in the state land records kept by or under the direction of the commissioner of conservation, and a certificate of such default may be made by or under the direction of the commissioner and filed with

the county treasurer or recorded in the office of the register of deeds of the county in which the premises are situated. Any such record or certificate shall be prima facie evidence of the facts therein stated, but the making of such record or certificate shall not be essential to the taking effect of such cancellation and termination. The provisions of this subdivision shall not apply to any sale made before May 1, 1941.

Subdivision 4. If there are any improvements upon the land made by one who, in the opinion of the commissioner of conservation, settled upon the land in good faith, believing it to be land subject to homestead entry under the laws of the United States, and such settlement was made before the land was certified to the state, or if the improvements were made in good faith by a lessee of the state under a proper permit or other lawful authority, the value of such improvements shall be appraised separately, and if at the sale of such land such settler or lessee shall be the purchaser, he shall not be required to pay for such improvements. If a person other than such settler or lessee shall purchase the land, such purchaser shall pay to the state at the time of the sale, in addition to all other required payments, the full amount for which the improvements were appraised, and the amount so received by the state for such improvements shall be paid over to such settler or lessee, his heirs, representatives or assigns, by warrant drawn by the state auditor upon the state treasurer. All amounts received for such improvements are hereby appropriated for making such payments. The provisions of this subdivision shall not apply unless the person seeking the benefit thereof shall make a verified application to the commissioner of conservation, showing that he is entitled thereto, before the first state public sale at which the land is offered for sale, and shall appear at such sale and offer to purchase the land for at least the appraised value thereof and all timber thereon, and make such purchase if no higher bid be received, nor unless all actions or other proceedings involving the land in question instituted prior to the sale shall have been determined."

- Sec. 3. Law amended.—Mason's Supplement 1940, Section 6277, is hereby amended to read as follows:
- "6277. Appraisal of school and other state lands—appointment of appraisers—appraisals—sales—homesteaders—improvements—contests.—Subdivision 1. Whenever in the opinion of the commissioner of conservation it will be for the public interest that an appraisal of any of the school or other state lands should be made, he shall designate therefor

one or more of the regularly appointed and qualified state appraisers. Each appraiser shall, before entering upon the duties of his office, take and subscribe an oath that he will faithfully and impartially discharge his duties as appraiser according to the best of his ability, and that he is not interested directly or indirectly in any of the state lands to be appraised or the timber or improvements thereon or in the purchase thereof, and has entered into no combination to purchase the same or any part thereof, which oath shall be attached to the report of such appraisal.

Subdivision 2. The appraiser, after taking oath of office, shall proceed to view and appraise such lands and the timber and improvements thereon and make a report thereof to the commissioner of conservation as he may direct. The valuation of such lands and the timber and improvements thereon shall each be made and stated separately in the appraisement, and the minimum price established by such appraisal shall be the minimum price for such lands until changed by subsequent appraisal. No school or other state lands shall be sold until so appraised, nor for a less price than \$5.00 per acre.

Subdivision 3. The commissioner of conservation shall hold frequent sales of school and other state lands, the time and place of such sales to be publicly posted on the front door of the court house in the county in which the sale is to take place at least 30 days in advance of such sale, in addition to the regular notice of sale provided by law. At said sale the commissioner of conservation shall sell such lands as he considers for the public interest.

Subdivision 4. Where land mainly valuable for agricultural purposes, as shown by the appraisement and other reports in the office of the commissioner of conservation, contains only small quantities of pine, tamarack, and other timber the commissioner of conservation may in his discretion either sell the timber separately in the manner provided by law for state timber sales, or he may sell the land as agricultural land, requiring the purchaser to pay down as first payment an amount equal to the value of the timber, in addition to the first payment required on the land.

Subdivision 5. It shall be the duty of the appraisers to report to the commissioner of conservation such lands as in their opinion should be drained. After the state has constructed or has been assessed for any public ditch or drain, the lands assessed or improved shall thereafter be reappraised before being offered for sale.

Sec. 4. Law amended.—Mason's Supplement 1940, Section 6285, is hereby amended to read as follows:

Certificate—default in interest—resale.—Subdivision 1. Upon cancellation of any certificate of sale the commissioner of conservation may, without notice, take possession of the lands therein described and resell the same at public auction in the same manner and under the same rules as provided for the first sale. When the commissioner of conservation shall have reappraised and advertised and publicly offered for sale such lands, a re-entry shall be deemed to have been made on the part of the state, without any other act or deed whatsoever, but this shall not be essential to cancellation of the certificate of sale nor extend thereafter any rights of any person claiming under such certificate. The purchaser at such sale shall be entitled to immediate possession. If the land is not again sold after cancellation of a certificate of sale, it shall be deemed to be unsold land of the state, free and clear of any and all rights claimed by any person under such certificate, whether in actual or constructive possession thereof.

Subdivision 2. The provisions of Mason's Supplement 1940, Section 6285, as the same existed before the passage of this act, shall apply to all state lands of any kind therein referred to sold after the passage of Extra Session Laws 1933-1934, Chapter 39, January 5, 1934, and prior to May 1, 1941. The provisions of Mason's Minnesota Statutes of 1927, Section 6285, as the same existed prior to the passage of said Chapter 39, shall apply to all such state lands sold prior to the passage of said Chapter 39 and this act had not been enacted. Said Section 6285, as amended by this act, shall apply to all state lands sold on or after May 1, 1941.

Subdivision 3. In any case where any state lands sold prior to the passage of Extra Session Laws 1933-1934, Chapter 39, January 5, 1934, have been repossessed or re-entered prior to the passage of this act in accordance with the provisions of Mason's Minnesota Statutes of 1927, Section 6285, as the same existed prior to the passage of said Chapter 39, such re-entry or repossession shall be valid and effectual for all purposes as provided by said Section 6285.

- Sec. 5. Law amended.—Mason's Supplement 1940, Section 6291, is hereby amended to read as follows:
- "6291. Delinquent purchasers.—Subdivision 1. In any case where the rights of the holder of a certificate of sale of any state public land sold before January 6, 1934, have become

forfeited by a failure to pay the amount of interest due under the certificate, if the certificate holder before resale at public auction of the lands described in the certificate shall pay to the state treasurer the amount of interest then due and payable on such certificate, with interest thereon from the time when the same became due at four per cent, such payment shall operate as a redemption of the rights of the certificate holder, and shall reinstate the certificate in full force, provided, however, as follows:

- (a) If the default in payment occurred before July 1, 1941, the amount required for redemption shall be paid not later than December 31, 1941;
- (b) If the default in payment occurred on or after July 1, 1941, the amount required for redemption shall be paid within six months after the occurrence of the default;
- (c) If the time for payment of the principal specified in the certificate has expired but an extension of said time by law has not expired, the full amount due on the principal together with interest as herein provided and all other sums due the state on the land shall be paid, and thereupon a patent for the land shall be issued to the certificate holder as provided by law;
- (d) No such redemption shall be permitted in any case where the time for payment of the principal as specified in the certificate and all extensions thereof provided by law have expired, nor in any case where the certificate of sale has been absolutely terminated and made void without right of redemption under any prior or existing law, nor in any case where the land has become absolutely forfeited to the state for delinquent taxes;
- (e) The provisions of this section shall not suspend or otherwise affect any proceedings for the re-sale of state public land unless redemption is made before sale of the land to an actual purchaser.

Subdivision 2. In every case where a certificate of sale of state public land sold before January 6, 1934, has been or shall be cancelled after default by re-appraisal and re-offer of the land for sale, and where the default shall not be redeemed and the certificate reinstated, as provided by this section, the certificate shall be deemed absolutely cancelled and void, and all right, title, and interest of the purchaser, his heirs, representatives, or assigns, in the land shall terminate without further act on the part of the state; provided,

that this shall not preclude any other method of termination prescribed by law."

Sec. 6. Time of payment extended.—Subdivision 1. The time for payment of the principal on every certificate of sale of state public land which has expired or will expire before July 1, 1943, is hereby extended to December 31, 1943, subject to payment of interest as provided by law and to all other conditions of the certificate, and upon payment of such principal and interest and all other sums due the state upon the land within said extended time a patent for the land shall be issued to the holder of the certificate as provided by law.

Subdivision 2. The time for payment of the principal on every certificate of sale of state public land sold before May 1, 1941, which expires on or after July 1, 1943, is hereby extended for a period of six months after the time specified in the certificate, subject to the payment of interest as provided by law and to all other conditions of the certificate, and upon payment of such principal and interest and all other sums due the state upon the land within said extended time a patent for the land shall be issued to the holder of the certificate as provided by law.

Subdivision 3. The provisions of this section shall not apply in any case where the certificate of sale has been absolutely terminated and made void without right of redemption under any prior or existing law, nor in any case where the land has become absolutely forfeited to the state for delinquent taxes.

Subdivision 4. In every case where the full amount of principal with interest and all other sums required for obtaining a patent under a certificate of sale of state public land sold before May 1, 1941, are not paid before the expiration of the time allowed by law for payment of the principal, the certificate shall be deemed absolutely cancelled and void, and all right, title, and interest of the purchaser, his heirs, representatives, or assigns, in the land shall terminate without further act on the part of the state; provided, that this shall not preclude any other method of termination provided by law.

Sec. 7. Certain lands presumed abandoned.—In any case where full payment of the amount due the state for any state public land sold before May 1, 1941, shall not have been made before the expiration of the time prescribed in the certificate for full payment of the principal or any extension of such time provided by law, it shall be presumed that the purchaser and all persons claiming under him have left and abandoned

the land and all right, title, and interest therein and claim thereto, and have released the same absolutely to the state and its assigns.

- Sec. 8. Limitation of actions.—In any case where full payment of the amount due the state for any state public land sold before May 1, 1941, shall not have been made before the expiration of the time prescribed in the certificate for full payment of the principal or any extension of such time provided by law, no action for the recovery or possession of the land or for the enforcement of any right, title, or interest therein or claim thereto shall be maintained by the purchaser or any one claiming under him unless such action is commenced within one year after the expiration of such prescribed time or extension.
- Sec. 9. Certificates to be deemed cancelled in certain cases.—In every case where the interest of the purchaser of a tract of state public land has heretofore or shall hereafter become forfeited to the state for delinquent taxes, the certificate shall be deemed cancelled and terminated, and the land shall be held by the state as unsold public land, free from any right, title, interest, or claim of the purchaser, his heirs, representatives, or assigns, and free from any trust in favor of any taxing district.
 - Sec. 10. Taxes cancelled.—In every case where the rights of a purchaser of state public land, his heirs, representatives, or assigns, have been or shall hereafter be absolutely terminated in any manner, all unpaid taxes and assessments against the land at the date of such termination shall be cancelled, and the county auditor shall make entry thereof upon his records of such lands.
 - Sec. 11. Law amended.—Mason's Minnesota Statutes of 1927, Section 6296, is hereby amended to read as follows:
 - "6296. Certificate holder shall pay into county treasury.—
 The holder of any certificate of sale may pay to the treasurer of the county in which the land therein described is situated any amount due on such certificate. For the amount so paid such treasurer shall issue quadruplicate receipts specifying the name and address of the person making the payment and the date and amount thereof, whether for principal or interest, the fund to which it is applicable, and the number of the certificate, which receipt shall be countersigned by the auditor of such county, and shall have the same force and effect as if given by the state treasurer. The county treasurer shall deliver one copy to the holder of the certificate, one to the county

auditor, and one to the commissioner of conservation, and shall retain one copy."

- Sec. 12. Appraisals and sales validated.—Every appraisal and public sale of state public land made by the state auditor or by any appraiser or other officer or employee appointed by the state auditor from July 1, 1931, to December 31, 1932, inclusive, and every other act of the state auditor or of any such appraiser, officer, or employee with respect to any such land during said time, is hereby validated and made effective as if made or performed by the commissioner of conservation or other proper officer or employee thereto authorized by law, provided such sale, appraisal, or other act was otherwise made or performed in the manner and under the conditions prescribed by law.
- Sec. 13. Not to affect pending actions.—The provisions of this act shall not apply so as to prejudice the rights of any person involved in or affected by any action or proceeding heretofore commenced in any court.

Approved April 22, 1941.

CHAPTER 375-H. F. No. 1292

An act relating to the taxation of taconite, as defined herein, the mining and quarrying thereof, the production of iron ore concentrates therefrom, providing methods of collecting and distributing such tax, and penalties for the violation thereof.

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

- Section 1. What is taconite.—For the purpose of this law, "taconite" is defined as ferruginous chert or ferruginous slate in the form of compact, siliceous rock, in which the iron oxide is so finely disseminated that substantially all of the iron-bearing particles of merchantable grade are smaller than 20 mesh. Taconite may be further defined as ore-bearing rock which is not merchantable as iron ore in its natural state, and which cannot be made merchantable by simple methods of beneficiation involving only crushing, screening, washing, jigging, drying or any combination thereof.
- Sec. 2. Tax on mining of taconite.—There is hereby imposed upon taconite, and upon the mining and quarrying