

CHAPTER 397—S. F. No. 59

An act to amend Mason's Minnesota Statutes 1927, Sections 2203, 2204, as amended by Laws 1931, Chapter 333, Sections 1 and 2, and Mason's Minnesota Statutes 1927, Section 2205, prohibiting the removal of structures, timber, minerals, sand, gravel, peat, sub-soil and top-soil from tax delinquent lands and providing a penalty.

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

Section 1. Law amended.—That Mason's Minnesota Statutes 1927, Section 2203 as amended by laws 1931, Chapter 333, Section 1, be amended to read as follows:

"Section 2203. Structures, etc., not to be removed.—*Subdivision 1. No structures, standing timber, minerals, sand, gravel, peat, subsoil or top-soil shall be removed from any tract of land until all the taxes assessed against such tract and due and payable shall have been fully paid and discharged. When the state auditor or the county auditor has reason to believe that any such structure, timber, minerals, sand, gravel, peat, subsoil or top-soil will be removed from such tract before such taxes shall have been paid, either may direct the county attorney to bring suit in the name of the state to enjoin any and all persons from removing such structure, timber, minerals, sand, gravel, peat, subsoil or top-soil therefrom until such taxes are paid. No bond shall be required of plaintiff in such suit.*

Subdivision 2. The county auditor may enter into an agreement with the taxpayer for the removal of any structures, standing timber, minerals, sand, gravel, peat, subsoil or top-soil from the property of the taxpayer upon which taxes are due and payable, which agreement shall provide that the entire sale price thereof, or the reasonable market value thereof, whichever is the greater, or if the property is not sold, then the fair market value thereof is to be paid to the county treasurer to be applied upon the taxes on said property, penalties, costs and interests, in the inverse order to that in which such taxes were levied, to be applied as follows: (1) upon the penalties, costs and interest, (2) upon the taxes levied; and the same procedure shall be followed for each year's taxes until the entire sum so paid shall have been applied; provided that if the judgment for any such delinquent taxes shall have been partially paid, it shall not affect the right of the State to forfeit the title to such lands in the event of the failure to redeem the same; provided, further, that the contract between the county auditor and the

taxpayer shall provide that said contract shall be fully completed prior to the time that the title to said property would otherwise forfeit to the State; and provided, further, that the county auditor may, if in his opinion it is necessary to protect the State, demand that the taxpayer make, execute and deliver a bond to the State in such an amount as may be necessary in the opinion of the county auditor to protect the State, to insure the payment to the county treasurer of the purchase price or the reasonable market value of the property removed from said land under said agreements; and provided, further, that nothing herein, however, shall be construed as prohibiting the removal of such sand, gravel, peat, subsoil or top-soil as may be incidental to the erection of structures on said land, or to the grading of said land, whenever such removal or grading shall result in enhancing the value thereof; nor shall anything herein be construed as prohibiting the removal of the overburden on mine properties; provided, further, that the removal of any structures, standing timber, minerals, sand, gravel, peat, subsoil or top-soil under such agreements with the county auditor shall not be construed to be in violation of this act."

Sec. 2. **Law amended.**—That Mason's Minnesota Statutes 1927, Section 2204, as amended by laws 1931, Chapter 333, Section 2, be amended to read as follows:

"Section 2204. Structures, etc., may be seized.—Any structure, timber, minerals, *sand, gravel, peat, subsoil or top-soil* removed from any tract of land *upon which taxes are due and payable* as provided in this chapter, or so much thereof as may be necessary, may be seized by the state auditor, or by the county auditor, or by any person authorized by either of them in writing, and sold in the manner provided for sale of personal property in satisfaction of taxes. All moneys received from such sale in excess of the amount necessary to satisfy such taxes and the costs and expenses of seizure and sale shall be returned to the owner of such structure, timber, minerals, *sand, gravel, peat, subsoil or top-soil* if known, and, if unknown, shall be deposited in the county treasury subject to the right of the owner."

Sec. 3. **Law amended.**—That Mason's Minnesota Statutes 1927, Section 2205 be amended to read as follows:

"Section 2205. Penalty for removal.—Any person who shall remove or attempt to remove any structure, timber, minerals, *sand, gravel, peat, subsoil or top-soil* from any tract of land *contrary to the provisions of this chapter*, after such

taxes become due and payable, and before the same have been fully paid and discharged, shall be guilty of a gross misdemeanor."

Approved April 24, 1941.

CHAPTER 398—S. F. No. 604

An act relating to the purchase of fruits and vegetables for use in a commercial cannery; to provide for the licensing and bonding of purchasers of fruits and vegetables for use in commercial canneries; to prescribe certain powers and duties of the commissioner of agriculture, dairy and food of the State of Minnesota in the administration and enforcement of this act; and to prescribe penalties for the violation of the provisions of this act.

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

Section 1. **Definitions.**—The following terms, whenever used in this Act, shall have the meaning as indicated:

(a) "Commissioner" shall mean the Commissioner of Agriculture, Dairy and Food of the State of Minnesota.

(b) "Person" shall mean any individual, firm, co-partnership, corporation or association.

(c) "Commercial cannery" shall mean a place or building where vegetables and/or fruits are packed in hermetically sealed cans, where sterilization by heat is used, and the products placed on the market for general consumption as human food; but shall not include private homes where farmers and/or others or state or county institutions may pack or preserve vegetables and/or fruits for their own use and make occasional sales of the surplus thereof.

(d) "Producer" shall mean a person engaged in the growing of fruits or vegetables for use in a commercial cannery.

(e) The terms "buy", "purchase" and "sell" shall include production pursuant to a contract or agreement by the terms of which a person undertakes, for a consideration, to grow fruits or vegetables owned by another person.

(f) The compensation payable to any person under a contract or agreement by the terms of which such person under-