

*or trust company shall petition the district court in the county of its location and have the court appoint a trustee, and the bank or trust company shall transfer the title to all assets omitted from the liquidation of the bank or trust company to the trustee for the benefit of the persons entitled thereto, and the assets shall be administered and distributed by the trustee subject to the approval of the district court."*

Approved March 4, 1941.

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## CHAPTER 43—H. F. No. 422

*An act relating to the repurchase of land after its forfeiture to the state for taxes.*

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

**Section 1. Owner may repurchase property after forfeiture.**—The owner at the time of forfeiture or his heirs or representatives, or any person to whom the right to pay taxes was given by statute, mortgage or other agreement, may repurchase any parcel of land claimed by the state to be forfeited to the state for taxes, if such repurchase is made prior to November 1, 1941, unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by section 2 of this act, without penalties or costs, with interest at four per cent from the time the taxes or assessments were or would have been delinquent.

**Sec. 2. Taxes and assessments cancelled to be reinstated.**—Upon the repurchase of land pursuant to section 1 of this act any special assessments heretofore cancelled under Laws of 1935, chapter 386, or any other law, shall be reinstated by the county auditor and any such special assessments so reinstated which are payable in the future shall be paid at the time and in the manner said special assessments would have been payable except for forfeiture, except that special assessments payable in 1941 shall be paid in full at the time of repurchase. The sum of such special assessments that would except for forfeiture have been levied and assessed against such land between the date of forfeiture and January 1, 1941, and payable before such date, shall be computed by the county auditor and included in the purchase price hereunder. When an application to repurchase a parcel of land under this act is made the county auditor shall

compute and determine as in the case of omitted taxes, upon the basis of the assessed valuation of such parcel in effect at the time of forfeiture, the amount of taxes that would have been assessed and levied against such parcel between the date of forfeiture and the date of repurchase, and the amount so determined without penalties and costs, with interest at four per cent, shall be included in the purchase price hereunder. When the term "delinquent taxes" is used in section 1 of this act, it shall mean the sum of taxes and assessments without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments became delinquent, accrued against a parcel at the time of forfeiture, and also the sum of taxes and assessments without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments would have been delinquent that would have been levied and assessed against a parcel between the date of forfeiture and the date of repurchase, computed by the county auditor in the manner provided by this section. If the repurchase is made after May 1, the county auditor shall levy taxes for 1941 on the parcel as in the case of omitted taxes.

**Sec. 3. Amount of initial payment.**—A person repurchasing under section 1 of this act shall pay at the time of repurchase not less than one-fifth of such repurchase price and shall pay the balance in ten equal annual installments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of four per cent on the balance remaining unpaid each year, the first installment of principal and interest to become due and payable on October 31 of the year following the year in which the repurchase was made, the remaining installments to become due and payable on October 31 of each year thereafter until fully paid. He shall pay the current taxes each year thereafter before the same shall become delinquent up to the time when he shall pay the repurchase price in full.

**Sec. 4. Auditor to give notice.**—The county auditor shall give notice by mail not later than September 30 of each year to the person or persons making such repurchase at the address given therein of the payment due under the repurchase on the following October 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the repurchase.

**Sec. 5. Repurchase to be subject to existing leases.**—Until repurchased all parcels of land subject to the provi-

sions of this act shall be subject to lease under the provisions of Laws 1935, chapter 386, as amended, and any repurchase of such land under this act shall be subject to the provisions of any such existing lease.

**Sec. 6. Payments to be made to county treasurer.**—All payments under this act shall be made to the county treasurer of the county in which the parcel of land upon which such payments are made is located. Such payments shall be deposited by the county treasurer in the forfeited tax sale fund and be distributed in the manner in which other moneys in said fund are distributed.

**Sec. 7. County auditor to issue receipt—purchaser to receive quit claim deed from State.**—The purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of taxation of the state of Minnesota: the description of land, the date of sale, the name of the purchaser or his assignee, and the date when the final installment of the purchase price was paid. Upon payment in full of the purchase price, the purchaser or his assignee shall receive a quit claim deed from the state, to be executed by the commissioner of taxation. Failure to make any payment herein required within sixty days from the date on which payment was due shall constitute default and upon such default the right, title and interest of the purchaser or his heirs, representatives or assigns in such parcel shall terminate without the doing by the state of any act or thing whatsoever.

**Sec. 8. Application of act.**—This act shall not apply to lands within the game preserve established by Laws 1929, chapter 258, or conservation areas established by Laws of 1931, chapter 407, or by Laws of 1933, chapter 402, which included in the sum for which said lands were forfeited any ditch assessments, or to any lands classified as conservation lands under the authority of any existing law other than lands classified as conservation lands under Laws 1939, chapter 328.

**Sec. 9. Structures, minerals, etc., not to be removed until payment in full.**—When any forfeited lands are repurchased, as provided for in this act, no structure, minerals, sand, gravel, top-soil, subsoil or peat shall be removed, nor shall any timber or timber products be cut and removed until the purchase price has been paid in full. Nothing in

this section however, shall be construed as prohibiting the removal of such sand, gravel, top-soil, subsoil or peat as may be incidental to the erection of structures on such repurchased lands or to the grading of such lands whenever such removal or grading shall result in enhancing the value thereof.

**Sec. 10. 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 March 5, 1941.

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#### CHAPTER 44—H. F. No. 560

*An act relating to armories; amending Mason's Supplement 1940, Section 2517-14.*

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

**Section 1. Law amended.**—Mason's Supplement 1940, Section 2517-14, is hereby amended to read as follows:

**“2517-14. Subdivision 1. Corporation created—commission.**—For the purpose of constructing armories as provided by Section 12 of this act, there shall be created a corporation to be known as the “Minnesota State Armory Building Commission.” The persons holding the following offices and their respective successors in office shall be, *ex officio*, the members and governing body of such corporation, namely: The adjutant general and the general officers of the line of the national guard of the state. The adjutant general shall be chairman of such commission. Such commission shall elect a secretary and treasurer from the members thereof other than the adjutant general. The officers of such commission shall have like powers and duties as are vested in or imposed upon the corresponding officers of the commission referred to in Section 2 of this act.

**Subdivision 2.** Upon the filing with the secretary of state of a certificate by the adjutant general reciting the existence in any such municipality of the conditions specified in Section 12 of this act, naming the persons authorized to compose such commission and corporation as provided in this section, and declaring them to be constituted a commission and corporation hereunder, such persons shall forthwith