

has become or hereafter may become the absolute property of the state in fee or in trust under the provisions of any law declaring a forfeiture of lands to the state for taxes. Failure to make any payment required by the confessed judgment within sixty days from the date on which payment was due shall constitute a default. In the event of default occurring in the payments to be made under any confessed judgment entered pursuant hereto, the penalties and interest waived under the terms of Section 2 hereof shall be reinstated and the lands described in such confessed judgment shall thereupon be subject to forfeiture according to the provisions of law applicable thereto.

Sec. 7. Not to make more than two confessions of judgment.—Not more than two confessions of judgment and agreement to pay in installments under this law affecting the same taxes or any portion thereof may be made by or on behalf of any owner of any particular right, title, interest in, or lien upon, any given parcel of land, his heirs, representatives or assigns.

Approved March 22, 1943.

CHAPTER 164—S. F. No. 252

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 of forfeited land may re-purchase.—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, 1943, unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, or proceedings which have been commenced by the state or any of the political subdivisions or by the United States to condemn such parcel of land, 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. Special assessments to be re-instated.—Upon the repurchase of land pursuant to section 1 of this act any special as-

assessments heretofore cancelled under Mason's Supplement 1940, Sections 2139-15 to 2139-27, as amended, 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 1943 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, 1943, 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 1943 on the parcel as in the case of omitted taxes.

Sec. 3. Payments to be made under act.—A person repurchasing under section 1 of this act shall pay at the time of repurchase not less than one-tenth 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 December 31 of the year following the year in which the repurchase was made, the remaining installments to become due and payable on December 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. Notice by county auditor.—The county auditor shall give notice by mail not later than November 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 December 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the repurchase.

Sec. 5. Lands may be leased.—Until repurchased all parcels of land subject to the provisions of this act shall be subject to lease under the provisions of Mason's Supplement 1940, Sections 2139-15 to 2139-27, 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 the 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. Form of receipt.—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 zoned by any county board as non-agricultural lands, unless such repurchase is approved by the County Board or 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. **Not to remove structures, timber, etc., until payment is made 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.

Approved March 22, 1943.

CHAPTER 165—S. F. No. 349

(AMENDING SECTION 340.63 MINNESOTA STATUTES 1941.)

An act relating to intoxicating liquors and amending Mason's Supplement 1940, Section 3200-79.

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

Section 1. **Law amended.**—That Mason's Supplement 1940, Section 3200-79 be and the same hereby is amended so that the same shall be and read as follows, to-wit:

“3200-79. **Heading underlined.**—*Liquor Commissioner may sell, distribute or destroy intoxicating liquors in certain cases.*—The Liquor Control Commissioner is hereby authorized and directed to dispose of all intoxicating and spirituous liquors and liquids heretofore or hereafter seized by him or his agent and now or hereafter in his possession not contingent upon the final determination of any action pending in any court, *by selling the same with the approval of the commissioner of administration at the wholesalers cost for a similar product from a distillery to a licensed wholesaler in the state, the funds received from such sale to be paid into the general revenue fund of the state, or by equitably allocating, distributing and delivering the same, tax exempt, to the various State institutions for external and medicinal purposes.* Application for such allocation may be made by any State institution having use for or using the liquors or liquids herein mentioned. The Liquor Control Commissioner shall destroy any such liquor or liquids as are unfit for use, as herein provided, from time to time under such rules and regulations as the Commissioner may make.