

tution or home for the aged, either by voluntarily becoming an inmate thereof, or if placed there and maintained by any governmental unit of the state or by his children or relatives, or under commitment to the guardianship of the director of social welfare or one of the state institutions, shall be excluded in determining the time of residence hereunder.

Approved March 27, 1943.

CHAPTER 204—H. F. No. 650.

(AMENDING SECTION 282.01 MINNESOTA STATUTES 1941.)

An act relating to tax-forfeited land, providing for the reversion thereof after conveyance to a governmental subdivision, prescribing procedure therefor, providing for the cancellation of taxes and special assessments imposed thereon after sale thereof, ratifying certain conveyances thereof to the state of Minnesota, and amending Mason's Supplement 1940, Section 2139-15, Subdivisions (a) and (e), as amended.

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

Section 1. **Law amended—Classification of tax forfeited lands—Conservation or non-conservation.**—Mason's Supplement 1940, Section 2139-15, Subdivision (a), as amended by Laws 1941, Chapters 355 and 511, is hereby amended to read as follows:

“(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 aid: 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 develop 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 re-classified from time to time as the county board may deem necessary or desirable, except as to conservation lands held by the state free from any trust in favor of any taxing district. Provided (1) that if any such lands are located within the boundaries of any organized town, or incorporated municipality, the classification or reclassification and sale 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 or may be released from the trust in favor of the taxing districts upon application of any state agency for any authorized use at not less than their value as determined by the county board. The commissioner of taxation shall have power to convey by deed in the name of the state any tract of tax-forfeited land held in trust in favor of the taxing districts, to any governmental subdivision for any authorized public use, provided that an application therefor shall be submitted to the commissioner with a statement of facts as to the use to be made of such tract and the need therefor and the recommendation of the county board. The deed of conveyance shall be upon a form approved by the attorney general and shall be conditioned upon continued use for the purpose stated in the application.

“Whenever any governmental subdivision to which any tax-forfeited land has been conveyed for a specified public use as provided in this section shall fail to put such land to such use or shall abandon such use, the governing body of the subdivision shall authorize the proper officers to convey the same to the State of Minnesota, and such officers shall execute a deed of such conveyance forthwith, in form approved by the attorney general. No vote of the people shall be required for such conveyance. In case any such land shall not be so conveyed to the state, the commissioner of taxation shall by written instrument, in form approved by the attorney general, declare the same to have reverted to the state, and shall serve a notice thereof, with a copy of the declaration, by registered mail upon the clerk or recorder of the governmental subdivision concerned, provided, that no declaration of reversion shall be made earlier than five years from

the date of conveyance for failure to put such land to such use or from the date of abandonment of such use if such lands have been put to such use. The commissioner shall file the original declaration in his office, with verified proof of service as herein required. The governmental subdivision may appeal to the district court of the county in which the land lies by filing with the clerk of court a notice of appeal, specifying the grounds of appeal and the description of the land involved, mailing a copy thereof by registered mail to the commissioner of taxation, and filing a copy thereof for record with the register of deeds or registrar of titles, all within 30 days after the mailing of the notice of reversion. The appeal shall be tried by the court in like manner as a civil action. If no appeal is taken as herein provided, the declaration of reversion shall be final. The commissioner of taxation shall file for record with the register of deeds or registrar of titles, of the county within which the land lies, a certified copy of the declaration of reversion and proof of service.

Sec. 2. **Law amended—same.**—Mason's Supplement 1940, Section 2139-15, Subdivision (c), as amended by Laws 1941, Chapter 511, is hereby amended to read as follows:

“(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.

“When the cancellation of such certificate has been completed the county auditor shall cancel all taxes and tax liens,

delinquent and current, and special assessments, delinquent or otherwise, imposed upon the lands described in the certificate after the issuance thereof by him."

Approved March 27, 1943.

CHAPTER 205—H. F. No. 752.

(AMENDING SECTIONS 21.17 AND 21.24 MINNESOTA STATUTES 1941.)

An act relating to seed potato certification, amending Mason's Minnesota Statutes of 1927, Section 6139-8 and 6139-11.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 6139-8 is amended to read as follows:

"6139-8. **Inspections—certifications.**—Any person may make application to the commissioner for inspection and/or certification of his seed potatoes growing or to be grown. Upon receiving such application and the required fee and such other information as may be required, the commissioner shall cause such potatoes to be inspected and/or certified in accordance with the provisions of this act and the rules and regulations adopted and published hereunder.

If a grower wishes to withdraw his field after having made application for inspection and such withdrawal is made before July 1st of the year in which application is made, the fee which he has paid shall be refunded to him."

Sec. 2. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 6139-11 is amended to read as follows:

"6139-11(a) **Violations—penalties.**—Any person violating any of the provisions of this act or any rule or regulation adopted or published by the commissioner hereunder, shall be guilty of a misdemeanor and upon conviction for a first offense shall be punished by a fine of not less than \$25 nor more than \$100 or by imprisonment for not less than ten days nor more than 90 days, and for each second and subsequent offense by a fine of not less than \$50 nor more than \$500 or by imprisonment for not less than 30 days nor more than six months.