

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2220, is amended to read as follows:

2220. **Government and railroad lands becoming taxable—lists—lists of lands reverting to railroad.**—On April 1 in each year the *commissioner of taxation* shall obtain lists of all government and railroad lands becoming taxable, and he shall compile therefrom, and from the records of sales of state lands, complete lists of all such lands; and on or before April 15 in each year he shall certify the same for taxation to the auditors of the counties in which such lands lie. At the same time he shall obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts, and certify the same to the county auditors, who shall thereupon remove such lands from the tax lists; but nothing herein shall be construed to relieve such forfeited lands from any lien for taxes or assessments accruing thereon during the life of such contract. The railroad companies shall report such sales and forfeitures to the *commissioner of taxation* April 1 in each year, and at other times when required by him. All forfeited lands not so reported shall be held for all taxes accruing thereon.

Approved April 22, 1943.

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CHAPTER 565—H. F. No. 1402.

*An act relating to delinquent taxes on real property, the owner whereof is in military service, the payment thereof and the forfeiture of such lands for non-payment thereof.*

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

Section 1. **Service of notice of expiration of time of redemption on lands in which persons in military service are interested.**—Whenever the sheriff of any county serves notice of expiration of the time for redemption of any parcel of real property from delinquent taxes thereon upon any occupant of any such real property, he shall inquire of such occupant and otherwise as he may deem proper whether such real property was owned and occupied for dwelling, professional, business or agricultural purposes by a person in the military service of the United States as defined in the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, or his dependents at the commencement of his period of military service and is still occupied for such purposes by his

dependents or employees. If the sheriff finds that such real property is so owned and occupied, he shall make a certificate thereof to the county auditor, setting forth the description of the property, the name of the owner, the particulars of his military service so far as ascertained or claimed, the name of the present occupant and his relationship to the owner, and the names and addresses of the persons of whom the sheriff made inquiry. Such certificate shall be filed with the county auditor and shall be prima facie evidence of the facts therein stated. If the real property described in any such certificate becomes forfeited to the state, it shall be withheld from sale or conveyance as tax-forfeited property in accordance with and subject to the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, but no longer than is required by said act or acts amendatory thereof or supplementary thereto. If upon further investigation the sheriff finds at any time that any such certificate is erroneous in any particular, he shall file a supplemental certificate referring to the matter in error and stating the facts as found by him. Such supplemental certificate shall be prima facie evidence of the facts therein stated, and shall supersede any prior certificate so far as in conflict therewith. If it appears from such supplemental certificate that the owner of the real property affected is not entitled to have the same withheld from sale under the Soldiers' & Sailors' Civil Relief Act of 1940, as amended, the property shall not be withheld further hereunder.

Sec. 2. Subdivision 1. **May be withheld from sale—payments.**—The owner of any real property withheld from sale pursuant to Section 1 hereof, or his agent or representative, may at any time while he is entitled to have the same withheld from sale under the Soldiers' & Sailors' Civil Relief Act of 1940, as amended, pay the aggregate amount of all delinquent taxes and assessments as provided in Subdivision 2 hereof in one payment without penalties, interest or costs or in ten installments as provided in Subdivision 3 hereof. Upon full payment of such aggregate amount of all delinquent taxes and assessments, the forfeiture shall be cancelled and of no effect, and the county auditor shall certify to the commissioner of taxation the following facts: The description of the real property, the name of the owner thereof, the particulars of his military service for the United States, so far as known, the payment in full of the aggregate amount of such taxes and assessments, and the date thereof. Upon receipt of such certificate from the county auditor, such owner shall receive a quitclaim deed to such property from the state executed by the commissioner of taxation.

Subd. 2. The aggregate amount to be paid as provided in Subdivision 1 hereof shall mean the sum of the taxes and assess-

ments without penalties, interest or costs accrued against such real property and unpaid, including taxes and assessments levied and assessed as omitted taxes as hereinafter provided. When an application is made to pay taxes and assessments as provided in Subdivision 1 hereof, the auditor shall levy and assess against such real property as omitted taxes, upon the basis of the assessed valuation in effect in the last year in which taxes included in such notice of expiration of the time for redemption were levied and assessed, all taxes which would have been assessed in each year after the last year so included in such notice and all assessments which would have been levied and assessed against such real property after the last year included in such notice.

Subd. 3. When any person accorded the right in Subdivision 2 hereof to pay taxes makes application to the county auditor to pay the aggregate amount of such taxes and assessments in installments, he shall pay one-tenth of the aggregate amount of such taxes and assessments at the time of his application and the balance thereof in nine equal annual installments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of 4% 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 application was made, the remaining installments to become due and payable on October 31 of each year thereafter until fully paid. 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 such person in the military service or his heirs, representatives or assigns in such real property shall terminate without the doing by the state of any act or thing whatsoever.

Sec. 3. **County Board may petition District Court.**—If at any time the county board is of the opinion that the ability of the person in the military service to pay the taxes or assessments upon such real property is not materially affected by reason of such service, it may petition the district court of the county wherein such real property is situated for an order authorizing the property to be sold or otherwise disposed of under the laws relating to tax-forfeited property in conformity with the provisions of the Soldiers' & Sailors Civil Relief Act of 1940, as amended, Section 500 (2). Upon the filing of such petition the court shall fix a time and place for hearing thereon, and notice of the time and place of such hearing and the relief requested thereat shall be served upon the owner of such real property in like manner as a summons is served in a civil action. If there be no appearance by such person who is in the military service of the United States, the court shall proceed in the manner prescribed by the Soldiers'

& Sailors' Civil Relief Act of 1940, as amended, Section 200 to Section 205, inclusive.

**Sec. 4. Return of sheriff must show military service.**—Unless a sheriff's certificate showing military service is filed as required by Section 1 hereof, it shall be presumed that the owner of the property described in the notice of expiration of the time for redemption from delinquent taxes is not in such service. The filing of the sheriff's certificate provided for in Section 1 hereof shall not affect the forfeiture of the real property described in such notice of the expiration of the time for redemption from delinquent taxes or their proceedings relating thereto except as expressly herein provided.

**Sec. 5. Not to affect rights secured by other acts.**—Nothing herein contained shall be construed to prejudice or preclude any right secured to any person under the Soldiers' & Sailors' Civil Relief Act of 1940, as amended.

**Sec. 6. Duration of act.**—This act shall remain in force as long as the Soldiers' & Sailors' Civil Relief Act of 1940, as amended, shall remain in force.

Approved April 22, 1943.

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CHAPTER 566—H. F. No. 1416.

*An act relating to the powers of the commissioner of highways and authorizing the acquisition of a radio tower and site.*

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

**Section 1. Commissioner of Highway may acquire radio tower and site.**—The Commissioner of Highways is authorized to acquire by gift, purchase or condemnation for the State Highway Patrol and other trunk highway uses the radio tower and site situated on the following described premises in Ramsey County, Minnesota, to-wit:

All or part of the following described tract of land: The north 767 feet of the east 655.5 feet of the northeast quarter of the northeast quarter of section 9, township 29 north, range 23 west.

Approved April 22, 1943.