

*fund so to be created, by ordering the filing of an additional tabular statement and lien against all of the parcels of land originally assessed for benefits in proceedings for the construction of such ditch system and in the same proportion as in the original lien statement. The funds so created to the credit of any drainage system by the filing of additional liens and the amount authorized to be expended for repairs under these provisions shall not exceed ten per cent of the original cost of constructing said ditch system, during any five year period. Such assessments may be made payable in not to exceed five annual installments, as ordered by the county board.*

Sec. 3. **Application of act.**—The provisions of this act shall not apply to any game refuge or conservation areas created by Laws of 1929, Chapter 258, Laws 1931, Chapter 407, or Laws 1933, Chapter 402.

Approved April 24, 1943.

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CHAPTER 627—S. F. No. 1235.

(AMENDING SECTIONS 282.01; 282.04 AND 282.13 MINNESOTA STATUTES 1941.)

*An act relating to land forfeited to the state for taxes; amending Laws 1941, Chapter 511, Section 1, Subsections (d), (e) and (f); and Laws 1941, Chapter 355, Section 1, and Mason's Supplement 1940, Section 2139-25, and adding a new section.*

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

Section 1. **Law amended—conduct of sale.**—Laws 1941, Chapter 511, Section 1, subdivision (d) is amended to read as follows:

Such sale shall be conducted by the county auditor in the county seat of the county in which such parcels lie, and such parcels shall be sold for cash only and at not less than the appraised value, unless the county board of said county shall have adopted a resolution providing for their sale on terms, in which event such resolution shall control with respect thereto. Provided, however, that when the sale is made on terms other than for cash only a payment of at least ten per cent of the purchase price of *land and improvements* must be made at the time of purchase, thereupon the balance shall be paid in equal *yearly or monthly* installments over

*a period of not to exceed ten years, and providing further that in addition thereto the sale price of all such timber or timber products as may have been standing on such lands at the time of purchase shall be paid by the purchaser at the time of sale. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum, and the county board may where parcels have insurable buildings thereon compel the purchaser to carry fire and windstorm insurance on said building or buildings in such an amount as to insure the balance of the purchase price with a rider attached in favor of the State of Minnesota as its interest may appear. Failure to pay premiums on said insurance when due shall be considered cause for cancellation of the certificate as set forth in subdivision (e). The purchaser at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease or easement made in behalf of the state.*

**Sec. 2. Law amended—sale on terms—certificate.**—Laws 1941, Chapter 511, Section 1, subdivision (e) is amended to read as follows:

When sales *hereafter* are made on terms the purchaser shall receive a certificate from the county auditor in such form, consistent with the provision 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, *or the current taxes, or to comply with any conditions that may have been stipulated in the notice of sale or in the auditor's certificate herein provided for*, 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 *may thereafter* 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 *the county board shall have adopted a resolution ordering the cancellation of such certificate or certificates* the cancellation 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.

**Sec. 3. Law amended—Sales certified to commissioner of taxation.**—Laws 1941, Chapter 511, Section 1, subdivision (f) is amended to read as follows:

When any sale has been made by the county auditor under this act, he shall immediately certify to the Minnesota tax commission

such information relating to such sale, on such forms as the commission may prescribe as will enable said commission to prepare an appropriate deed if the sale is for cash, or keep its necessary records if the sale is on terms; and not later than October 31st of each year the county auditor shall submit to the tax commission a statement of all instances wherein any payment of principal, interest or current taxes on lands held under certificate, due or to be paid during the preceding *calendar* years, are still outstanding at the time such certificate is made. When such statement shows that a purchaser or his assignee is in default, the tax commission may instruct the county board of the county in which the land is located to *cancel said certificate of sale* in the manner provided by subdivision (e) of this section, provided that upon recommendation of the county board, and where the circumstances are such that the tax commission after investigation is satisfied that the purchaser has made every effort reasonable to make payment of both the annual installment and said taxes, and that there has been no willful neglect on the part of the purchaser in meeting these obligations, then the said tax commission may extend the time for said payment for such period as it may deem warranted, not to exceed one year. On payment in full of the purchase price, appropriate conveyance in fee, in such form as may be prescribed by the attorney general, shall be issued by the Minnesota tax commission, which conveyance shall have the force and effect of a patent from the state.

**Sec. 4. Law amended—county auditor may sell hay stumpage, lease lands and sell timber.**—Laws 1941, Chapter 355, Section 1, is amended to read as follows:

The county auditor may sell dead, down and mature timber upon any tract that may be *approved* by the conservation commissioner. Such sale of timber products shall be made for cash at not less than the appraised value determined by the county board to the highest bidder after not less than one week's published notice in an official paper within the county. Provided that any timber offered at such public sale and not sold may thereafter be sold at private sale by the county auditor at not less than the appraised value thereof, *until such time as the county board may withdraw such timber from sale*. Provided, however, that the appraised value of the timber and the forestry practices to be followed in the cutting of said timber shall be approved by the commissioner of conservation. *Payment of the full sale price of all timber sold on tax forfeited lands shall be made in cash at the time of the timber sale. The county board may, however, require final settlement on the basis of a scale of cut products. Any parcels of land from which timber is to be sold by scale of cut products shall be so designated in the published notice of sale above mentioned, in which case the notice shall contain a description of such parcels, a statement of the estimated quantity of each specie of timber thereon and the ap-*

praised price of each specie of timber per 1000 feet, per cord or per piece, as the case may be. In such cases any bids offered over and above the appraised prices shall be by percentage, the per cent bid to be added to the appraised price of each of the different species of timber advertised on the land. The purchaser of timber from such parcels shall pay in cash at the time of sale at the rate bid for all of the timber shown in the notice of sale as estimated to be standing on the land, and in addition shall pay at the same rate for any additional amounts which the final scale shows to have been cut or was available for cutting on the land at the time of sale under the terms of such sale. Provided, however, where the final scale of cut products shows that less timber was cut or was available for cutting under terms of such sale than was originally paid for, the excess payment shall be refunded from the forfeited tax sale fund upon the claim of the purchaser, to be audited and allowed by the county board as in case of other claims against the county. No timber may be removed from such parcels of land until scaled by a person or persons designated by the county board and approved by the commissioner of conservation. No timber shall be removed until fully paid for in cash. Small amounts of green standing, dead, down, dying, insect infected or diseased timber not exceeding \$250.00 in appraised valuation may be sold for not less than the full appraised value at private sale to individual persons without first publishing notice of sale or calling for bids, provided that in case of such sale involving a total appraised value of more than \$50.00 the sale shall be made subject to final settlement on the basis of a scale of cut products in the manner above provided and not more than one such sale, directly or indirectly to any individual shall be in effect at one time. As directed by the county board, the county auditor may lease tax forfeited land to individuals, corporations or organized subdivisions of the state at public or private vendue with or without provision for annual renewal, and at such prices and under such terms as the county board may prescribe, for use as cottage and camp sites and for agricultural purposes and for the purpose of taking and removing of hay stumpage, sand, gravel, clay, rock, marl, peat and black dirt therefrom, for storing thereon ore, waste materials from mines, or rock and tailings from ore milling plants and for garden sites and other temporary uses provided that no leases shall be for a period to exceed one year. Under like conditions the county auditor may grant easements or permits over and across any unsold tax forfeited lands for the purpose of permitting the passage over and across such lands of telephone, telegraph, electric power and light, sewer and water lines, highways, and railroads; provided that all lands subject to such agreements, lease and easements shall be subject to sale at any time and to leasing of such lands for mineral or other legal purposes and shall contain a provision for cancellation by order of the county board at any time upon three months written notice for any cause

*specified in the agreement; provided further that any leases involving a consideration of more than \$10.00 per year shall first be offered at public sale in the same manner provided herein for sale of timber.* Upon the sale of any such leased land, it shall remain subject to the lease for not to exceed one year from the beginning of the term of the lease. Any rent paid by the lessee for the portion of the term cut off by such cancellation shall be refunded from the forfeited tax sale fund upon the claim of the lessee, to be audited and allowed by the county board as in case of other claims against the county.

(b) Until after the sale of a parcel of forfeited land the county auditor may, with the approval of the county board of commissioners, provide for the repair and improvement of any building or structure located upon such parcel, if it is determined by the county board that such repairs or improvements are necessary for the operation, use, preservation and safety thereof. Such county auditor may, with the approval of the county board, provide for the demolition of any building or structure, and for the sale of salvaged material therefrom.

The net proceeds from any sale of *timber or other products or leases made under this law* shall be deposited in the forfeited tax sale fund and shall be distributed in the same manner as if the parcel had been sold.

(c) Where an undivided portion of any parcel of land is forfeited to the state for taxes, the owner or owners of the portions of said parcel not forfeited, or the State of Minnesota, may in the manner provided by Sections 9524 to 9555, inclusive, Mason's Minnesota Statutes of 1927, maintain an action for the partition of said parcel making the state or other owners as their interests may appear a defendant in said action. If the state is made a defendant in said action, the summons shall be served upon the county auditor of the county in which the land is located, and the county attorney shall appear for the state.

**Sec. 5. Law amended—county land commissioner—compensation.**—Mason's Supplement 1940, Section 2139-25 is amended to read as follows:

The county board may appoint a land commissioner and necessary assistants, such land commissioner to perform any or all of the following duties as directed by the county board: to gather data and information on tax forfeited lands; make land classifications and appraisals of land, timber and other products and uses; enforce trespass laws and regulations; seize and appraise timber and other products and property cut and removed illegally from tax forfeited lands; assist the county auditor in the sale and rental of forfeit-

*ed lands and the products thereon; and such other duties concerning tax forfeited lands as the county board may direct. Such appointment shall be for such time as the county board may determine. The compensation of said land commissioner and assistants shall be fixed by the county board and their salaries and expenses shall be paid from the Forfeited Tax Sale Fund. Any funds required by the tax commission for the purpose of cancellation of contracts, as provided in Section 1 of Chapter 386, Laws of 1935 shall be paid by the county auditor upon the written order of the Commissioner of Taxation from monies then available in said fund.*

**Sec. 6. Law amended—powers and duties may be delegated.**  
*—All powers and duties concerning approval of appraised timber values, forestry practices and parcels of land from which timber may be sold which are conferred upon the commissioner of conservation by laws of 1935, Chapter 386, as amended, may be delegated by said commissioner to competent forestry field officers of the conservation department, and approval by such field officers in such manner as the commissioner shall prescribe shall be deemed sufficient for the purposes of that act.*

Approved April 24, 1943.

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CHAPTER 628—S. F. No. 1224.

(AMENDING SECTION 168.02, MINNESOTA STATUTES 1941.)

*An act relating to motor vehicles exempt from the payment of motor vehicle licenses and amending Laws 1941, Chapter 360, Section 1.*

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

**Section 1. Law amended—vehicles exempt from motor vehicle license.**—Laws 1941, Chapter 360, Section 1, is hereby amended to read as follows:

Vehicles owned and used solely in the transaction of official business by representatives of foreign powers, by the federal government, the State or any political subdivision thereof, or vehicles owned and used exclusively by educational institutions and used solely in the transportation of pupils to and from such institutions, shall be exempt from the provisions of this act requiring payment of tax or registration fees, but all such vehicles except