

do not have a stump diameter of ten inches or more in diameter inside of the bark 16 inches above ground level. Provided, that on each 40-acre tract from which pine timber is taken, eight or more such pine trees with a stump diameter of ten inches or more, 16 inches above ground level, shall be left."

Sec. 3., Laws 1943,, Chapter 290, Section 4., is hereby amended to read as follows:

"90:215. Subd. 4. **Ties:** No birch, maple or oak shall be cut which do not have a stump diameter inside the bark of ten inches or more."

Approved March 26, 1945.

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#### CHAPTER 150—S. F. No. 400

*An act relating to the sale of tax forfeited land and timber, amending Minnesota Statutes 1941, Section 282.01, Subdivisions 3 and 4.*

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

Section 1. Minnesota Statutes 1941, Section 282.01., Subdivision 3., is hereby amended to read as follows :

"Subdivision. 3. **Sale of non-conservation lands.** All such parcels of land classified as non-conservation, except those which may be reserved, as hereinafter provided, shall be sold at public or private sale, as hereinafter provided, if it shall be determined, by the county board of the county wherein such parcels lie, that, it is advisable to do so, having in mind their accessibility, their proximity to existing public improvements, and the effect of their sale and occupancy on the public burdens. Any parcels of land proposed to be sold shall be first appraised by the county board of the county wherein such parcels lie, and such parcels may be reappraised whenever the county board deems it necessary to carry out the intent of sections 282.01 to 282.13. In such appraisal the value of the land and any standing timber thereon shall be separately determined. Before any parcel of land is sold the appraised value of the timber thereon shall first have been approved by the commissioner of conservation.

*In any county wherein a state forest or any part thereof is located, the county auditor shall submit to the commissioner*

*of conservation at least 30 days before the first publication of the list of lands to be offered for sale a list of all lands included therein which are situated outside of any incorporated municipality. If at any time before the opening of the sale the commissioner notifies the county auditor in writing that he finds standing timber on any parcel of such land, such parcel shall not be sold unless the requirements of this section respecting the separate appraisal of such timber and the approval thereof by the commissioner shall have been complied with.*

If any public improvement is made by a municipality after any parcel of land has been forfeited to the state for the non-payment of taxes and such improvement is assessed in whole or in part against the property benefited thereby, the clerk of such municipality shall certify to the county auditor; immediately upon the determination of the assessments for such improvement, the total amount that would have been assessed against such parcel of land if it had been subject to assessment. The county board shall determine the amount, if any, by which the value of such parcel was enhanced by such improvement and include such amount as a separate item in fixing the appraised value for the purposes of sale. In classifying, appraising, and selling such lands, the county board may designate the tracts as assessed and acquired, or may by resolution provide for the subdivision of such tracts into smaller units or for the grouping of several of such tracts into one tract when such subdivision or grouping is deemed advantageous for the purpose of sale, but each such smaller tract or larger tract must be classified and appraised as such before being offered for sale."

Sec. 2. Minnesota Statutes 1941, Section 282.01, Subdivision 4, is hereby amended to read as follows:

"Subdivision 4. **Conduct of sale.** Such sale shall be conducted by the county auditor at 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 the county shall have adopted a resolution providing for their sale on terms, in which event such resolution shall control with respect thereto. When the sale is made on terms other than for cash only a payment of at least ten per cent of the purchase price must be made at the time of purchase, thereupon the balance shall be paid in not to exceed ten equal annual installments. No standing timber or timber products shall be removed from these lands until an amount equal to the appraised value of all such timber or timber products, as may have been standing on such lands at the time of purchase has been paid by the purchaser; *provided,*

*that in case any parcel of land bearing standing timber or timber products is sold at public auction for more than the appraised value, the amount bid in excess of the appraised value shall be allocated between the land and the timber in proportion to the respective appraised values thereof, and no standing timber or timber products shall be removed from such land until the amount of such excess bid allocated to timber or timber products shall have been paid in addition to the appraised value thereof. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum. The purchaser at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state."*

Approved March 26, 1945.

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#### CHAPTER 151—S. F. No. 543

*An act relating to the sale of certain lands in state forests.*

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

**Section 1. Sale of certain state forest land.** Any tract of state land or tax-forfeited land situated in a zoned county in an area not restricted against use for agriculture within any state forest, and withdrawn from sale under the provisions of the law creating such forest, but which is not otherwise restricted as to sale, may, if found by the commissioner of conservation to be more suitable for agricultural purposes than for forestry or other conservation purposes, upon recommendation by resolution of the county board, be released by order of the commissioner from such withdrawal from sale, and shall thereupon be subject to sale under applicable laws in like manner as if it had not been so withdrawn.

Approved March 26, 1945.

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#### CHAPTER 152—S. F. No. 561

*An act relating to tax on gasoline and gasoline substitutes, and amending Minnesota Statutes 1941, Sections 296.10 as amended by Laws 1943, Chapter 320, Section 7; 296.18; 296.21 and 296.22, as amended by Laws 1943, Chapter 320, Section 14.*