

CHAPTER 221—S. F. No. 787

An act authorizing the sale of certain school trust lands in Koochiching County having frontage on public waters.

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

Section 1. **Sale similar to state trust fund lands.** The commissioner of conservation is hereby authorized to offer for sale and to sell the Southeast quarter of the Northwest quarter (SE $\frac{1}{4}$ of NW $\frac{1}{4}$) of Section 36, Township 63, Range 26, in Koochiching County, in the same manner as provided for the sale of other state trust fund lands, notwithstanding the fact that such land may have frontage on the Big Fork River.

Sec. 2. **Appraisal of improvements; credit or cash payment.** If, in the opinion of the commissioner of conservation, any present occupant or user of said land has constructed improvements thereon in good faith, believing he had a right so to do, the value of such improvements shall be appraised separately, and if at the sale of such land the present occupant or user thereof shall be the purchaser, he shall not be required to pay for such improvements. If a person other than the occupant or user of said land shall purchase the same; such purchaser shall pay to the state at the time of the sale, in addition to all other required payments, the full amount for which such improvements are appraised and the amount so received by the state for such improvements shall be paid over to the present occupant or user of the land, or his successors in interest, by warrant drawn by the state auditor upon the state treasurer. Any amounts received for such improvements are hereby appropriated for the purpose of making such payment.

Approved April 3, 1945.

CHAPTER 222—H. F. No. 47

An act relating to gross earnings tax on telegraph companies; amending Minnesota Statutes 1941, Section 295.32.

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

Section 1. Minnesota Statutes 1941, Section 295.32 is amended to read as follows:

295.32. **Gross earnings tax on telegraph companies.** Every telegraph company as defined in Section 295.01, Subdivision

9, shall pay into the state treasury, on or before March first, of each year, beginning with March 1, 1946, six per cent of its gross earnings derived from business within the state during the preceding calendar year, which shall be in lieu of all ad valorem taxes upon the property of such company within the state for the year during which such gross earnings accrued.

Approved April 5, 1945.

CHAPTER 223—H. F. No. 384

An act relating to the purchase or exchange of lands in any county having a population in excess of 150,000 and an area of more than 5000 square miles, by the board of county commissioners, and authorizing any such board of county commissioners to levy, appropriate and expend moneys for such purpose.

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

Section 1. Board may purchase or exchange land. The Board of County Commissioners in counties in the State of Minnesota now or hereafter having a population in excess of 150,000, and an area of more than 5000 square miles, may, by a 5/7 vote of said Board, purchase, exchange lands, or exchange lands and pay in addition thereto a reasonable amount of money, to compensate the owner of land exchanged, whenever in its opinion, it would be to the best interest of the county to do so, because of the unreasonable cost of maintaining or constructing roads, or the furnishing of other governmental services to its citizens.

Sec. 2. Committee to investigate; owner may appeal. Whenever the County Board deems it advisable to purchase or exchange lands under this law, the board shall refer the matter to a committee composed of the county highway engineer, the land commissioner, the county auditor, and the county attorney, to investigate and report its findings to the county board, as to the value of the land to be purchased or of the lands to be exchanged, as well as, whether an additional amount of money should be paid to compensate the owner of said land, if then the county board determines that the purchase or exchange shall be made, it shall set a time and place for a public hearing by resolution and a copy of said resolution shall be served upon said owner or owners in the same