

accrued thereon at the time of the acquisition of title by the department, but if the conservator shall determine that a sale of any such land cannot be made for the full amount accrued against it at the time of such acquisition and that further loss to the state would probably result if it be not then sold he may sell any such land for less than the amount upon the approval of such sale by a judge of the district court of *the county where the land is located*, in the same manner as provided by section 41.10.

Sec. 6. **Effective date.** This act shall take effect and be in force from and after July 1, 1947.

Approved April 7, 1947.

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#### CHAPTER 279—S. F. No. 750

*An act relating to cancellation of certificates of forfeiture erroneously recorded and filed; amending Minnesota Statutes 1945, Sections 279.33 and 279.34.*

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

Section 1. Minnesota Statutes 1945, Section 279.33, is amended to read as follows:

**279.33. Cancellation of certificates of forfeiture for lands which were exempt.** Where a certificate of forfeiture required by section 281.23, subdivision 8, describing lands which were exempt from taxation under the laws of the United States in the year upon which the supposed forfeiture is based, or which describes lands that were owned by the state of Minnesota, or some department or subdivision thereof, at the time the supposed forfeiture took place or lands which, because of defective service of the notice of forfeiture or other reason, the title thereto did not in fact forfeit to the state, has been erroneously recorded or filed, such forfeiture may be set aside and such certificate may be cancelled as to *any such lands* in the manner provided in section 279.34.

Section 2. Minnesota Statutes 1945, Section 279.34, is amended to read as follows:

**279.34. Application by owner.** The owner at the time of forfeiture or someone authorized to act in his behalf shall file an application for cancellation with the county auditor submitting therewith a statement of the facts of the case

and satisfactory proof that the supposed forfeiture was erroneous upon one or more of the grounds stated in section 279.33. Such application may be made by the county auditor when he has knowledge of the facts. Such application shall be considered by the county board and the county auditor as in the case of application under section 270.07, and shall thereafter be submitted to the commissioner of taxation with the recommendation of the county board and the county auditor. The commissioner of taxation shall consider the application and if he determines that the supposed forfeiture was erroneous upon such grounds he shall order the county auditor to record and file in the manner in which the original certificate of forfeiture was recorded and filed a certificate of cancellation, *specifically describing the land which did not in fact forfeit*, which shall refer to the original certificate, the provisions of sections 279.33 and 279.34, and the proceedings taken pursuant thereto, and state that the original certificate is void, *as to such lands*, upon the grounds so determined. Upon compliance with such order by the county auditor, the supposed forfeiture and original certificate thereof, *as to lands included therein but which the commissioner found by order did not in fact forfeit*, shall be void. Unless exempt, the lands affected by such cancellation shall be deemed to have been subject to taxation as if the supposed forfeiture had not occurred, and all taxes and assessments which have been cancelled or omitted be reinstated or levied and assessed as in the case of omitted taxes, as the case may require.

Approved April 7, 1947.

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CHAPTER 280—S. F. No. 794  
[Not Coded]

*An act relating to and fixing the salaries of the deputies and other assistants to the sheriff in counties having in excess of 90 full or fractional townships, a valuation in excess of \$15,000,000, a population of less than 50,000 inhabitants and more than 14 organized villages; amending Laws 1945, Chapter 211, Section 3.*

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

Section.1. Laws 1945, Chapter 211, Section 3, is amended to read as follows: