

CHAPTER 323—S. F. No. 1038

An act authorizing the commissioner of conservation to issue leases and licenses on trust fund and other state lands for the storing thereon of ore, waste materials from mines, rock and tailings from ore milling plants, and amending Minnesota Statutes 1945, Section 92.50, Subdivision 1.

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

Section 1. Minnesota Statutes 1945, Section 92.50, Subdivision 1, is hereby amended to read as follows:

92.50. Unsold lands subject to sale may be leased. Subdivision 1. The commissioner of conservation may, at public or private vendue and at such prices and under such terms and conditions as he may prescribe, lease any unsold school, university, internal improvement, swamp, or other lands subject to sale by him, for the purpose of taking and removing 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 for other temporary uses that shall not result in any permanent injury to the land. No such lease shall be made for a term to exceed ten years, except in the case of leases of lands for storage sites for ore, waste materials from mines or rock and tailings from ore milling plants, which may be made for a term not exceeding 25 years. All such leases shall be made subject to sale and leasing of the land for mineral purposes under legal provisions and contain a provision for their cancellation at any time by the *commissioner* upon three months' written notice, *provided that a longer notice period, not exceeding three years, may be provided in leases for storing ore, waste materials from mines or rock or tailings from ore milling plants.* All money received from leases under this section shall be credited to the fund to which the land belongs.

Approved, April 14, 1947.

CHAPTER 324—H. F. No. 383

An act relating to days that are designated for special observance in the public schools of the state and amending Minnesota Statutes 1945, Section 131.20.

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

Section 1. Minnesota Statutes 1945, Section 131.20, is amended to read:

131.20. **Special days.** The following days or the school days nearest such days are hereby designated for special observance in the public schools of the state: September 28 as Frances Willard Day, October 9 as Leif Erikson Day, and February 15 as Susan B. Anthony Day. On such days one-half hour may be devoted in the schools to instruction and appropriate exercises relative to and in commemoration of the life and history of the respective persons and the principles and ideals they fostered.

Approved April 14, 1947.

CHAPTER 325—H. F. No. 571
[Section 2 Coded as Section 272.031]

An act defining and construing certain words, terms, and phrases relating to the taxation of property; amending Minnesota Statutes 1945, Section 272.03.

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

Section 1. Minnesota Statutes 1945, Section 272.03, is amended to read as follows:

272.03. **Definitions.** Subdivision 1. **Real property.** For the purposes of taxation, "real property" *includes* the land itself and all buildings, structures, and improvements or other fixtures *on it*, and all rights and privileges belonging or appertaining *to it*, and all mines, minerals, quarries, fossils, and trees on or under *it*.

Subd. 2. Personal property. For the purposes of taxation, "personal property" *includes*:

- (1) All goods, chattels, money and effects;
- (2) All ships, boats, and vessels belonging to inhabitants of this state and all capital invested therein;
- (3) All improvements upon land the fee of which is vested in the United States, and all improvements upon land the title to which is vested in any corporation whose