

Section 1. **Detachment of land from certain villages and annexed to another village.** Where the owners of more than 80 per cent of certain platted lands in a village abutting on the boundary between such village and an adjacent village have petitioned the council of the latter village to have such property annexed to it, and the council of such village has determined that such annexation will be for the benefit of the village and the land affected, and has by ordinance declared such land annexed to such village, and the council of the village in which such land was situated has by ordinance consented to such change, and both such ordinances have been filed with the Register of Deeds of the County in which the land lies and with the Secretary of State, such detachment and annexation is hereby legalized and validated, but the land affected shall be subject to taxation for the payment of interest and principal on all prior existing obligations of the village from which it was detached to the same extent as if it were still a part of that village.

Approved April 23, 1947.

---

CHAPTER 467—H. F. No. 1187

*An act relating to the application for and the taxation of standing timber in auxiliary forests; amending Minnesota Statutes 1945, Section 88.47, Subdivision 3, and Section 88.51, Subdivisions 1 and 2.*

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

Section 1. Minnesota Statutes 1945, Section 88.47, Subdivision 3, is hereby amended to read as follows:

88.47. **Auxiliary forests; application by owner to county board; taxation.** Subd. 3. **Form and contents of application.** The owner of, *the owner of an option to buy, or the owner of a contract to buy* any tract or contiguous tract of land that he deems suitable for an auxiliary forest may make written application to the county board of the county in which such land is situate, setting forth the description thereof by governmental subdivisions or other proper survey, the estimated value per acre thereof, a brief statement of the facts showing its suitability for production of timber or forest products, a statement of the kinds of timber growing and proposed to be grown thereon and the kind and quantity of merchantable

timber thereon, the methods of timber culture proposed to be followed, and a request that such land be made an auxiliary forest under and subject to the provisions of Sections 88.47 to 88.53.

Sec. 2. Minnesota Statutes 1945, Section 88.51, Subdivision 1, is hereby amended to read as follows:

88.51. **Tax rate and special taxes relating to auxiliary forests.** Subdivision 1. **Annual tax of six cents per acre.** From and after the filing of the contract creating any tract of land an auxiliary forest under Sections 88.47 to 88.53 and hereafter upon any tract heretofore created as an auxiliary forest, the surface of the land therein, exclusive of mineral or anything of value thereunder, shall be taxed annually at the rate of six cents per acre. This tax shall be levied and collected and the payment thereof enforced in the same manner as other county taxes and shall be credited to the funds of the taxing districts affected in the proportion of their interests in the taxes on this land if it had not been so made an auxiliary forest. Failure to pay when due any tax so levied shall be cause for cancellation of the contract.

The levy upon the land of the taxes provided for by section 88.49, subdivision 5, upon the cancellation of a contract, shall discharge and annul all unpaid taxes levied or assessed thereon.

Sec. 3. Minnesota Statutes 1945, Section 88.51, Subdivision 2, is hereby amended to read as follows:

88.51. **Tax rate and special taxes relating to auxiliary forests.** Subd. 2. **Merchantable timber taxed separately.** *Timber which is estimated to be merchantable at the time of filing of an auxiliary forest contract may be cut or otherwise removed from the land and shall be taxed in the following manner. The owner shall, in the event the timber is cut or removed within one year after June 30th following the date of filing the auxiliary forest contract, pay a special tax thereon, which is hereby designated as a yield tax, equal to forty per cent of the full and true value of the merchantable timber on the stump at the time of the cutting or removal. The aforesaid yield tax rate shall be reduced by two per cent on each June 30th following until it shall become ten per cent after which it shall remain constant.* Minerals, mineral reservations, or any other thing of value under the surface of the land in any auxiliary forest shall not be included within the terms of sections 88.47 to 88.53 and shall be taxed

separately in the same manner as mineral interests or minerals separately owned are taxed.

Approved April 23, 1947.

---

CHAPTER 468—H. F. No. 1252

*An act relating to mutual hail, tornado, and cyclone insurance companies, and amending Minnesota Statutes 1945, Section 66.42.*

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

Section 1. Minnesota Statutes 1945, Section 66.42, is amended to read as follows :

66.42. **Mutual hail, tornado, and cyclone companies; policies issued. Subdivision 1. Requisite for issuance of policy; subscriptions; creamery and cheese factory buildings.** No company for insurance against loss or damage by hail, tornadoes, cyclones, and hurricanes, or any of these causes, shall issue any policy until at least \$200,000 of insurance, in not less than 400 separate risks, upon property located in not less than ten counties, and upon not more than 15 risks of 160 acres each in any one township, have been actually subscribed for and entered on its books and each subscriber has paid a membership fee of \$3.00 for which duplicate receipts have been executed, conditioned for the return thereof at the end of one year if the company has not then completed its organization. Immediately thereafter one of these duplicates shall be delivered to the member and the other, together with the fee, deposited in a solvent bank approved by the commissioner, where the fee shall remain until the company has been licensed to do business, not exceeding such year, when it shall be delivered to it; otherwise to the member. The duplicate and a certificate of the deposit shall be filed with the commissioner within 90 days after deposit.

Those companies organized to insure creamery and cheese factory buildings, their contents and equipment, exclusively may issue policies when not less than \$50,000, in not less than 100 separate risks, upon such buildings and contents in this state, have been subscribed for and so entered. The name of every such company shall include the words, "Mutual creamery