

CHAPTER 251—S. F. No. 1016

An act requiring payment of the cost of public improvements made by municipalities between the time of appraisal and sale of lands forfeited to the state for non-payment of taxes, amending Minnesota Statutes 1945, Section 282.01, Subdivision 3, the same being Laws 1947, Chapter 140.

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

Section 1. Minnesota Statutes 1945, Section 282.01, Subdivision 3, the same being Laws 1947, Chapter 140, is amended to read as follows :

282.01. CLASSIFICATION OF TAX-FORFEITED LANDS. Subd. 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 re-appraised 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. The Commissioner may waive the requirement of the aforesaid 30 day notice as to any parcel of land which has been

examined and the timber value approved as required by this section.

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; *or if any such public improvement is made, as aforesaid, or is petitioned for, ordered in or assessed, whether such improvement is completed in whole or in part, at any time between the appraisal and the sale of any such parcel of land, the cost of such improvement shall be included as a separate item and added to the appraised value of any such parcel of land at the time it is sold; and no sale of any such parcel of land shall have any effect whatever to discharge or free such parcel of land from lien for the special benefit conferred upon it by reason of such public improvement until the cost thereof, including penalties, if any, shall be paid.* The county board shall determine the amount, if any, by which the value of such parcel was enhanced by such improvement and shall include such amount as a separate item in fixing the appraised value for the purpose 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 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. If any such lands have once been classified, the board of county commissioners, in its discretion, may, by resolution, authorize the sale of such smaller tract or larger tract without reclassification.

Approved April 2, 1949.

CHAPTER 252—S. F. No. 1021

[Not Coded]

An act authorizing a bridge construction fund levy in certain counties.