

said land as non-conservation land, and such land may thereupon be sold in the manner provided for the sale of agricultural lands under the provisions of Minnesota Statutes 1945, Sections 282.221 to 282.226, inclusive, and acts amendatory thereof. If there are any improvements upon the land made by any person who shall be determined by the county board, with the approval of the commissioner of conservation, to have made the same in good faith, believing that such improvements were upon land belonging to him, the value of such improvements shall be appraised separately, and if at the sale of such land such person or his successor in interest shall be the purchaser, he shall not be required to pay for such improvements. If anyone other than such person or his successor shall purchase the land, the provisions of Minnesota Statutes 1945, Section 92.06, subdivision 4, shall apply as far as applicable.

Approved February 8, 1951.

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## CHAPTER 8—H. F. 70

[Not Coded]

*An act validating the distribution to townships of the county's share of the cigarette tax apportionment fund for the years 1948 and 1949 in certain counties.*

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

**Section 1. Validation, cigarette tax apportionment.** The distribution by any county having a population of less than 10,000 according to the 1940 census, and containing not more than 17 townships and having an assessed valuation of less than \$2,000,000 to the towns therein of its share of the cigarette tax apportionment fund for the years 1948 and 1949 is hereby validated.

**Sec. 2. Limitation.** No town in any such county which has received any part of the cigarette tax apportionment fund for the years 1948 and 1949 shall be required to repay the same to such county.

Approved, February 8, 1951.