

(4) Lands acquired from the United States provided in Minnesota Statutes, Section 94.50;

(5) Lands subject to delinquent drainage assessments provided in Minnesota Statutes, Section 84A.20;

(6) Transfer of lands between departments of state government provided in Minnesota Statutes, Section 15.16;

(7) Sale or exchange of lands within national forests provided in Minnesota Statutes, Sections 92.30, 92.31;

(8) Approval of acquisition of land for camping or parking area provided in Minnesota Statutes, Section 97.48;

(9) Modification of iron leases provided in Minnesota Statutes, Section 93.191;

(10) Awarding permits to prospect for iron ore provided in Minnesota Statutes, Section 93.17;

(11) Approval of regulations for issuance of permits to prospect for minerals under state lands provided in Minnesota Statutes, Section 93.08;

(12) Rural credit deficiency fund certificates of indebtedness provided in Minnesota Statutes, Section 11.37;

(13) Construction of dams provided in Minnesota Statutes, Section 110.13.

Sec. 8. Minnesota Statutes 1949, Sections 9.01, 9.02, 9.03, 9.036, 9.04, 9.05, 9.06, 9.07, 9.08, 9.09, 9.10, 9.11, 9.12, 9.13, 9.14, 9.15, 9.28, are hereby repealed.

Approved April 21, 1953.

CHAPTER 493—H. F. No. 773

An act providing that recorded easements, restrictions or permits shall survive sales of tax-forfeited lands; amending Minnesota Statutes 1949, Section 282.01, Subdivision 6; 280.03 and 280.11.

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

Section 1. Minnesota Statutes 1949, Section 282.01, Subdivision 6, is amended to read:

Subd. 6. **Certificate, commissioner of taxation.** When any sale has been made by the county auditor under sections 282.01 to 282.13, he shall immediately certify to the commis-

sioner of taxation such information relating to such sale, on such forms as the commissioner of taxation may prescribe as will enable the commissioner of taxation to prepare an appropriate deed if the sale is for cash, or keep his necessary records if the sale is on terms; and not later than October 31 of each year the county auditor shall submit to the commissioner of taxation a statement of all instances wherein any payment of principal, interest, or current taxes on lands held under certificate, due or to be paid during the preceding calendar years, are still outstanding at the time such certificate is made. When such statement shows that a purchaser or his assignee is in default, the commissioner of taxation may instruct the county board of the county in which the land is located to cancel said certificate of sale in the manner provided by subdivision 5 of this section, provided that upon recommendation of the county board, and where the circumstances are such that the commissioner of taxation after investigation is satisfied that the purchaser has made every effort reasonable to make payment of both the annual instalment and said taxes, and that there has been no wilful neglect on the part of the purchaser in meeting these obligations, then the commissioner of taxation may extend the time for the payment for such period as he may deem warranted, not to exceed one year. On payment in full of the purchase price, appropriate conveyance in fee, in such form as may be prescribed by the attorney general, shall be issued by the commissioner of taxation, which conveyance shall have the force and effect of a patent from the state *subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph, and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension.*

Sec. 2. Minnesota Statutes 1949, Section 280.03, is amended to read:

280.03 Certificate of sale. The county auditor shall execute to the purchaser of each parcel a certificate which may be substantially in the following form:

"I,, auditor of the county of, state of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment entered in the district court in the county of, on the day of, 19....., in proceedings to enforce the payment of taxes delinquent on real estate for the years, for the county of, which sale was held at, in said county of, on the day of,

19....., the following described parcel of land, situate in said county of, state of Minnesota: (insert description), was offered for sale to the bidder who should offer to pay the amount for which the same was to be sold, at the lowest annual rate of interest on such amount; and at said sale I did sell the said parcel of land to for the sum of dollars, with interest at percent per annum on such amount, that being the sum for which the same was to be sold, and such rate of interest being the lowest rate percent per annum bid on such sum; and, he having paid such sum, I do therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said parcel of land, in fee simple, *subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension*, to said, his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand and official seal this day of, 19.....

County Auditor."

If the land shall not be redeemed as provided in chapter 281, such certificate shall pass to the purchaser an estate therein, in fee simple, without any other act or deed whatever *subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph, and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension*. Such certificate may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and with like effect. If any purchaser at such sale shall purchase more than one parcel, the auditor shall issue to him a certificate for each parcel so purchased.

Sec. 3. Minnesota Statutes 1949, Section 280.11, is amended to read:

280.11 Lands bid in for state. At any time after any parcel of land has been bid in for the state, the same not having been redeemed, the county auditor shall assign and convey the same, and all the right of the state therein acquired at such sale, to any person who shall pay the amount for which the same was bid in, with interest at the rate of 12 percent per annum, and the amount of all subsequent delinquent taxes, penalties, costs, and interest at such rate upon the same from

the time when such taxes became delinquent. He shall execute to such person a certificate for such parcel, which may be substantially in the following form:

"I, _____, auditor of the county of _____, state of Minnesota, do hereby certify that at the sale of lands pursuant to the real estate tax judgment entered in the district court in the county of _____, on the _____ day of _____, 19____, in proceedings to enforce the payment of taxes delinquent upon real estate for the years _____ for the county of _____, which sale was held at _____, in said county of _____, on the _____ day of _____, 19____, the following described parcel of land, situate in said county of _____, state of Minnesota; (insert description), was duly offered for sale; and, no one bidding upon such offer an amount equal to that for which the parcel was subject to be sold, the same was then bid in for the state at such amount, being the sum of _____ dollars; and the same still remaining unredeemed, and on this day _____ having paid into the treasury of the county the amount for which the same was so bid in, and all subsequent delinquent taxes, penalties, costs, and interest, amounting in all to _____ dollars, therefore, in consideration thereof, and pursuant to the statute in such case made and provided, I do hereby assign and convey this parcel of land, in fee simple, *subject to easements and restrictions of record at the date of the tax judgment sale, including but without limitation, permits for telephone, telegraph, and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension*, with all the right, title and interest of the state acquired therein at such sale to _____, his heirs and assigns, forever, subject to redemption as provided by law.

Witness my hand and official seal this _____ day of _____, 19_____.

County Auditor."

If the land shall not be redeemed, as provided in chapter 281, such certificate shall pass to the purchaser or assignee an estate therein, in fee simple, without any other act or deed whatever *subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension*. Such certificate or conveyance may be recorded, after the time for redemption shall have expired, as other deeds of real estate, and with like effect.

Approved April 21, 1953.