

to projects or works of improvement affecting waters within the state and shall make recommendations to the agencies involved and to the governor as to the desirability, feasibility and practicability of such proposed projects and works of improvement.

Subd. 9. The director is authorized to purchase such technical and scientific equipment as may be necessary to perform the functions and discharge the duties of his office.

Subd. 10. No contract or agreement shall be made by any department or agency of the state or any municipality with the United States or any agency or department thereof, for the collection of basic data pertaining to surface or ground waters of the state without first securing the written approval of the director.

Subd. 11. The director is authorized to formulate rules and regulations so as to standardize the forms and sizes of maps, plats, drawings and specifications in public drainage proceedings and proceedings and undertakings pertaining to public waters of the state.

Subd. 12. All moneys appropriated to the commissioner of conservation or the department of conservation for the use of the division of waters or the director thereof, to conduct hydrologic studies, shall remain available until expended.

Subd. 13. The director may appear for the state in any matter or proceeding affecting waters within the state, including boundary waters, for the purpose of furnishing hydrologic and hydraulic engineering advice and information in connection therewith.

Sub. 14. The director, with the approval of the commissioner, may make cooperative agreements with and cooperate with any person, corporation or governmental authority for the purpose of effectuating the provisions of this section.

Approved April 23, 1955.

CHAPTER 772—S. F. No. 903

An act relating to auxiliary forests; amending Minnesota Statutes 1953, Section 88.48, Subdivision 4; Section 88.49, Subdivision 2; Section 88.52, Subdivision 3.

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

Section 1. Minnesota Statutes 1953, Section 88.48, Subdivision 4, is amended to read:

Subd. 4. **Action of county board.** The county board shall make proper record of its action upon the application *including, if the application be rejected, a written statement, prepared within 30 days of the date of rejection, covering the reason or reasons for such rejection.*

If the application be rejected, the county auditor shall endorse the rejection on the application and return it, *together with a copy of the written statement prepared by the county board giving the reason or reasons for rejection,* to the applicant within 30 days by registered mail at the address given by him in the application; or, if the application is disapproved as to a part only of the lands described therein, the county auditor shall in like manner notify the applicant, who may within 60 days after the mailing of the notice amend his application accordingly. If it be not so amended the application shall be deemed rejected.

If the application be *accepted*, the county auditor shall in like manner notify the applicant thereof and transmit the application, with the record of the approval thereof, to the director. It shall be the duty of the commissioner to approve or disapprove the application within 90 days from receipt thereof, to make proper record of his action, and to give notice thereof to the applicant in the manner hereinbefore provided and to the county board.

Sec. 2. Minnesota Statutes 1953, Section 88.49, Subdivision 2, is amended to read:

Subd. 2. **Preparation, form, approval.** The contract shall be prepared by the director *of the division of forestry* on a form approved by the attorney general and prescribe such terms and conditions as will reasonably tend to produce merchantable timber upon the lands described therein and specify the kind or species of seeds to be planted or seedlings to be set out and the quantity or number thereof, or other acts or steps that the commissioner shall deem necessary in respect to afforestation or reforestation of the lands; the time or times when the same shall be done; the kind and amount, if any, of culture or other attention to be given in aid of the growth of timber thereon; the uses, if any, which may be made of the land while the same remains an auxiliary forest; the period of time, not exceeding 50 years, during which the land may continue to be an auxiliary forest, with privilege of renewal by mutual agreement between the owner and the state acting through the commissioner, with the approval of the

county board and the executive council, for an additional period not exceeding 50 years; the rate of taxation which may be levied annually on the land, exclusive of merchantable timber growing thereon at the time of the making of the contract and exclusive of mineral or other things of value thereunder, the rate to be determined as hereinafter provided; *the keeping open to the public, as public hunting and fishing grounds, of all approved auxiliary forest lands, except when such lands are closed to public hunting or fishing by order of the director of the division of forestry in order to protect such lands from fire, loss of life or property provided, however, that the term keeping open shall not apply to private roads or improvements should the owner desire to close same; and such other conditions, provisions, and stipulations as the commissioner, in the exercise of his scientific knowledge and business judgment, may deem necessary or proper. Every such contract shall be approved by the executive council.*

As far as practicable all contracts shall be uniform and equal in respect to all lands or classes of lands substantially similar in capacity for, or adaptability to, any particular kind or species of tree culture or forest growth.

Sec. 3. Minnesota Statutes 1953, Section 88.52, Subdivision 3, is amended to read:

Subd. 3. **Kinds, permit, scale report, assessment and payment of tax.** (a) Upon the filing of the request of the owner, *the director of forestry, with the county board or the county land commissioner, shall determine within 30 days the kinds, quantities, and value on the stump of the timber proposed to be cut.*

Before the cutting is to begin, the director of forestry shall file with the county auditor a report showing the kinds, quantities and value of the timber proposed to be cut or removed and approved by the director of forestry for cutting within two years after the date of approval of the report by the director of forestry. The county auditor shall assess and levy the estimated yield tax thereon, make proper record of this assessment and levy in his office, and notify the owner of the auxiliary forest of the amount thereof. The owner shall, before any timber in the forest is cut or removed, give a bond payable to the State of Minnesota, or in lieu thereof, deposit in cash with the county treasurer, in the amount required by the report, which shall be not less than 150 percent of the amount of the levy, conditioned for the payment of all taxes on the timber to be cut or removed. Upon receipt of notification from the county auditor that the bond or cash requirement has been deposited, the director of forestry will

issue a cutting permit in accordance with his report. The owner shall keep an accurate count or scale of all timber cut. On or before the fifteenth day of April following issuance of such cutting permit to him, and on or before the fifteenth day of April of each succeeding year in which any merchantable wood products were cut on auxiliary forest lands prior to the termination of such permit, the owner of the timber covered by the permit shall file with the director of forestry a sworn statement, submitted in duplicate, on a form prepared by the director of forestry, one copy of which shall be transmitted to the county auditor specifying the quantity and value of each variety of timber and kind of product cut during the preceding year ending on March 31st, as shown by the scale or measurement thereof made on the ground as cut, skidded or loaded as the case may be. If no such scale or measurement shall have been made on the ground, an estimate thereof shall be made and such estimate corrected by the first scale or measurement, made in the due course of business, and such correction at once filed with the director of forestry who shall immediately transmit it to the county auditor. On or before the fifteenth day of May following the filing of the sworn statement covering the quantity and value of timber cut under an authorized permit, the auditor shall assess and levy a yield (severance) tax, according to Chapter 88.51, Subdivision 2, of the timber cut during the year ending on the March 31st preceding the date of assessing and levying this tax. This tax is payable and must be paid to the county treasurer on or before May 31st next following. Copies of the yield (severance) tax assessment and of the yield (severance) tax payment shall be filed with the director of forestry and the county auditor. Except as otherwise provided, all yield (severance) taxes herein provided for shall be levied and collected and payment thereof, with penalties and interest, enforced in the same manner as taxes imposed under the provisions of section 88.51, subdivision 1, and shall be credited to the funds of the taxing districts affected in the proportion of their interests in the taxes on the land producing the yield (severance) tax. At any time when he may deem it necessary the director of forestry may order an inspection of any or all cutting areas within an auxiliary forest and also may require the owner of the auxiliary forest to produce for inspection by the director of forestry of any or all cutting records pertaining to timber cutting operations within an auxiliary forest for the purpose of determining the accuracy of scale or measurement reports, and if intentional error in scale or measurement reports is found to exist, shall levy and assess a tax triple the yield (severance) tax on the stumpage value of the timber cut in excess of the quantity and value reported.

(b) *The following alternative method of assessing and paying annually the yield tax on an auxiliary forest is to be available to an auxiliary forest owner upon application on his part and upon approval of the county board of the county within which the auxiliary forest is located.*

For auxiliary forests entered under this subdivision of Section 88.52 the county auditor shall assess and levy the yield tax by multiplying the acreage of each legal description included within the auxiliary forest by the acre quantity of the annual growth by species, calculated in cords or in thousands of feet board measure Minnesota Standard log scale rule, whichever is more reasonably usable, for the major species found in each type by the from year-to-year appraised stumpage prices for each of these species, used by the division of forestry, Minnesota department of conservation, in selling trust fund timber located within the district in which the auxiliary forest is located. The assessed value of the annual growth of the auxiliary forest, thus determined, shall be subject to a ten percent of stumpage value yield tax, payable annually on or before May 31st. In all other respects the assessment, levying and collection of the yield tax, as provided for in this subdivision shall follow the procedures specified in Section 88.52, Subdivision 3 (a).

Forest owners operating under this subdivision of section 88.52 shall be subject to all other provisions of the auxiliary forest law except such provisions of section 88.52, subdivision 3, (a), as are in conflict with this subdivision. Penalties for intentional failure by the owner to report properly the quantity and value of the annual growth upon an auxiliary forest entered under this subdivision of section 88.52 and for failure to pay the yield tax when due shall be the same as the penalties specified in other subdivisions of this law for like failure to abide by its provisions.

To qualify for the assessment and levying of the yield tax by this method, the owner of the forest requesting this method of taxation must submit a map or maps and a tabulation in acres and in quantity of growth by legal descriptions showing the division of the area covered by the auxiliary forest for which this method of taxation is requested into the following forest types, namely: white and Norway pine; jack pine; aspen-birch; spruce-balsam fir; swamp spruce; tamarack; cedar; upland hardwoods; lowland hardwoods; upland brush and grass (temporarily non-productive); lowland brush (temporarily non-productive); and permanently non-productive (open bogs, stagnant swamps, rock outcrops, flowage, etc.). Definition of these types and determination of the average rate or rates of growth (in cords or thousand feet,

board measure, Minnesota standard log scale rule, whichever is more logically applicable for each of them) shall be made by the director of the division of forestry, Minnesota Department of Conservation, with the advice and assistance of the land commissioner of the county in which the auxiliary forest is located; the director of the United States Forest Service's Lake States Forest Experiment Station; and the director of the School of Forestry, University of Minnesota. Before the approval of the application of the owner of an auxiliary forest to have his auxiliary or proposed auxiliary forest taxed under provisions of this subdivision of Section 88.52 is submitted to the county board the distribution between types of the area as shown on the maps and in the tabulations submitted by the owner of the auxiliary or proposed auxiliary forest shall be examined and their accuracy determined by the director of the division of forestry, Minnesota Department of Conservation, with the assistance of the county board of commissioners of the county in which the auxiliary forest is located.

During the life of the auxiliary forest contract timber cutting operations within the various types shown upon the type map accepted as a part of the approved auxiliary forest application shall not bring about a reclassification of the forest types shown upon that map or those maps until after the passage of ten years following the termination of said timber cutting operations and then only upon proof of a change in type.

Approved April 23, 1955.

CHAPTER 773—S. F. No. 946
[Not Coded]

An act creating a commission to make a complete study and investigate the problem of handicapped children.

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

Section 1. Interim commission, handicapped children. A commission to study and investigate the problem of handicapped children is hereby created. The commission shall consist of eight members, four of whom shall be senators, appointed by the committee on committees, and four shall be members of the house of representatives, appointed by the speaker of the house. The commission shall be appointed upon