

CHAPTER 417—H. F. No. 283

[Not Coded]

An act relating to the employment of police officers in the city of Saint Paul.

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

Section 1. **St. Paul, city of; police officers; residence.** Notwithstanding any provision of the home rule charter of the city of Saint Paul to the contrary, and particularly the provisions of section 360 thereof, the city council when it deems such action to be for the best interest of the city may, by unanimous action, for each examination given for police officer to fill the position of patrolman in said city, waive the residence or elector requirements of said charter for appointment to such position.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of the city of Saint Paul and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Sec. 3. This act shall expire on May 1, 1965.

Approved May 1, 1963.

CHAPTER 418—H. F. No. 359

An act relating to taxation; amending Minnesota Statutes 1961, Sections 88.01, Subdivision 17; 88.50; 270.35; 275.36, Subdivision 2; and 270.38, Subdivisions 1 and 2.

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

Section 1. Minnesota Statutes 1961, Section 88.01, Subdivision 17, is amended to read:

Subd. 17. **Taxation; auxiliary forest.** The term "auxiliary forest" is used in relation to state forest, and includes any privately-owned tract of land, *including roads and camp or work sites*, set apart for, and chiefly devoted to, the production of timber or forest products under the restrictions, and subject to the provisions, of sections 84A.31 to 84A.36.

Sec. 2. Minnesota Statutes 1961, Section 88.50, is amended to read:

Changes or additions indicated by italics, deletions by strikeout.

88.50 Taxation. Every auxiliary forest in this state shall be taxed in the manner and to the extent hereinafter provided and not otherwise. Except as expressly permitted by sections 88.47 to 88.53, no auxiliary forest shall be taxed for, or in any manner, directly or indirectly made to contribute to, or become liable for the payment of, any tax or assesment, general or special, or any bond, certificate of indebtedness, or other public obligation of any name or kind, made, issued, or created subsequent to the filing of the contract creating the auxiliary forest, *provided that temporary buildings, structures, or other fixtures of whatsoever kind located upon land within an auxiliary forest shall be valued and assessed as personal property and classified as class 3 under the general system of ad valorem taxation.* In any proceeding for the making of a special improvement under the laws of this state by which any auxiliary forest will be benefited, the owner thereof may subject the lands therein to assessment therefor in the manner provided by law, by filing his consent in writing to the making of the assessment in the tribunal in which the proceeding is pending, whereupon the lands shall for the purposes of the improvement and assessment be treated as lands not in an auxiliary forest; but the lien of any assessment so levied on lands in any auxiliary forest shall be subject to the provisions of the contract creating the auxiliary forest and subordinate to the lien of any tax imposed under the provisions of sections 88.47 to 88.53.

Sec. 3. Minnesota Statutes 1961, Section 270.35, is amended to read:

270.35 Stumpage value, use in computing tax. The stumpage value for each species to be used in computing the tax in any county shall be computed in each even numbered year and shall be the average sale price received by the county upon all of its sales of sound standing timber of the species during the previous two calendar years. In the event there have been no sales of the species *or products* within the county within the previous two calendar years, *or less than 500 cords of the various products have been sold which is insufficient to estimate a fair and equitable stumpage price for the various products grown,* the county board, with the approval of the commissioner of conservation, shall set a stumpage price for such species, with the right of appeal by any aggrieved persons to the commissioner of taxation as set forth in section 270.34 in the event any such person deems himself to be aggrieved by such determination.

Sec. 4. Minnesota Statutes 1961, Section 270.36, Subdivision 2, is amended to read:

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Subd. 2. The forest lands made subject to taxation under sections 270.31 to 270.39 shall be taxed at the following rates:

1. Lands growing commercial forest type shall be taxed each year in the amount of 30 percent of the value of the estimated average annual growth as determined in accordance with sections 270.31 to 270.39.

2. Temporarily non-productive forest type shall be taxed five cents per acre per year, providing the owner complies with his agreement for reforestation within the time specified in the agreement. In the event of non-compliance, the land shall thereafter be subject to a 15 cents per acre per year tax.

3. Permanently non-productive lands shall be subject to a five cents per acre tax per year.

4. *Lands described in this section and used for administrative or management purposes, such as roads, logging camps or worksites, and other harvest of timber, or for free public recreation shall be classified the same as adjoining lands under the tree growth tax law.*

5. *Camp buildings or any temporary buildings shall be taxed as personal property and taxed and classed for the purpose of taxation as class 3.*

Sec. 5. Minnesota Statutes 1961, Section 270.38, Subdivision 1, is amended to read:

270.38 Application to come under tree growth tax law.
Subdivision 1. Any owner of forest lands desiring to place any governmental subdivision or portion thereof containing not less than five acres of forest land owned by him under the provisions of sections 270.31 to 270.39, shall make application in triplicate to the county board of the county in which the land is located upon a form prescribed by the commissioner of taxation specifying the legal description *or list of descriptions* of the land desired to be taxed under sections 270.31 to 270.39 and listing the number of acres of each forest type and the dominant species of each type in each such governmental subdivision or portion thereof. The application shall contain the statement signed and sworn to by the applicant that "while the land is under the tree growth tax law it will be used exclusively for the growing of continuous forest crops in accordance with sustained yield practice and will be open to use by the public for hunting and fishing except within one fourth mile of a permanent dwelling or during periods of high fire hazard as determined by the commissioner of conservation." The application shall ~~include~~ *be accompanied* by a forest type map and a statement concerning the

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owner's intentions with regard to reforestation of any temporarily non-productive land. *If a tract under the tree growth tax law has any acreage devoted to administrative or management purposes, such as roads, logging camps, free public recreational areas, as shown on the map accompanying the application, the lands so used shall be classified the same as adjoining lands under this law.*

Sec. 6. Minnesota Statutes 1961, Section 270.38, Subdivision 2, is amended to read:

Subd. 2. Within 90 days after the filing of any application the county board shall make an order approving or disapproving the application and file the order with the county auditor. The county board may appoint and set the salary of a qualified investigator to examine and review the applications and report his findings for their guidance. The application together with the county board's order approving the application *or applications* shall constitute the agreement herein referred to. The agreement shall be deemed a covenant running with the land and shall be recorded in the office of the register of deeds by the county auditor within ten days after the approval thereof. The expense of such recording shall be paid by the owner. In the event an application is approved, the land shall be deemed subject to sections 270.31 to 270.39 beginning with the calendar year next succeeding the one in which the agreement is recorded with the register of deeds. If no action is taken by the county board within 90 days after the filing of the application, the applicant may submit the application to the commissioner of taxation, who shall act on the application with all the powers of the county board relative to such application. An agreement may be amended or cancelled without formal hearing by mutual agreement between the land owner and the county board or by the following procedures in the absence of mutual agreement. In the event the county board wishes to amend or cancel an agreement, it may do so after a hearing held by the county board, notice of which shall have been sent by registered mail to the last owner of record at least 30 days prior to the hearing. Failure of the owner to object to such amendment or cancellation shall be deemed to be agreement in the proposed amendment or cancellation. In the event the owner wishes to amend or cancel an agreement, he shall file an application with the county board. Within 90 days after the filing of an application for amendment or cancellation the county board shall make an order approving or disapproving such application and file the order with the county auditor. If no action is taken by the county board within 90 days of filing, the applicant may submit the application for amendment or cancellation to the commissioner of taxation who shall act on the application with all the powers of the county board relative to such application. Amendments or cancella-

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tions ordered by the county board over objections from the owner may be subject to review by the district court. Rejection by the county board of an application for amendment or cancellation may be subject to review by the district court. Amendments and cancellations of agreements shall be recorded in the office of the register of deeds by the county auditor within ten days after action thereon by the county board, with the filing fee to be paid by the party originating the action, and changes shall become effective with the beginning of the calendar year next succeeding said recording.

Approved May 1, 1963.

CHAPTER 419—H. F. No. 727

[Not Coded]

An act relating to the county of Ramsey and the city of St. Paul; providing for the disposition of proceeds of certain bonds issued pursuant to Minnesota Statutes 1961, Chapter 374.

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

Section 1. **St. Paul, city of; building bonds.** The proceeds of bonds issued pursuant to Minnesota Statutes 1961, Sections 374.03 to 374.07 by the county of Ramsey and the proceeds of bonds issued by the city of St. Paul in furtherance of the building program undertaken pursuant to the provisions of Minnesota Statutes 1961, Section 374.02 remaining unencumbered at the time of the passage of this act are hereby appropriated to the joint city hall and court house committee established pursuant to Minnesota Statutes 1961, Section 374.18 for such use as the committee may determine to renovate, remodel, equip, operate, and maintain the joint city hall and court house facility under such committee.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of the city of Saint Paul and a majority of the governing body of the county of Ramsey and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 1, 1963.

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