CHAPTER 518-H. F. No. 764

An act relating to tax forfeited land sales, providing for compensation of members of the county board for expenses in connection thereto; amending Minnesota Statutes 1961, Section 282.09, Subdivision 1.

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

Section 1. Minnesota Statutes 1961, Section 282.09, Subdivision 1, is amended to read:

County board; forfeited tax sale fund. Subdivision Moneys placed in fund. The county auditor and county treasurer shall place all moneys received through the operation of sections 282.01 to 282.13 in a fund to be known as the forfeited tax sale fund and all disbursements and costs shall be charged against that fund, when allowed by the county board. Compensation of members of the county board shall be at the rate of \$\frac{\$\frac{1}{2}}{3}\$ \$10 per day and mileage as now or hereafter fixed by law with the aggregate compensation of any member of a county board for services rendered hereunder not to exceed the sum of \$300 in any one year. Compensation of a land commissioner and his assistants, if a land commissioner is appointed, shall be in such amount as shall be determined by the county board. The county auditor shall receive 50 cents for each certificate of sale, each contract for deed and each lease executed by him, and in counties where no land commissioner is appointed such additional annual compensation, not exceeding \$300, as shall be fixed by the county board. Compensation of any other clerical help that may be needed by the county auditor or land commissioner shall be in such amount as shall be determined by the county board. All compensation provided for herein shall be in addition to other compensation allowed by law. Out of the gross proceeds in this fund there shall be paid to the state, in addition to any distribution of net proceeds therefrom, a fee of \$2 for each and every state deed hereafter issued or reissued by the commissioner of taxation pursuant to the sale of any tax forfeited lands. Fees so charged shall be included in the annual settlement by the county auditor as hereinafter provided. On or before February 1 in each year, the commissioner of taxation shall certify to the state auditor, by counties, the total number of state deeds issued and reissued during the preceding calendar year for which such fees are charged and the total amount thereof. When disbursements are made from the fund for repairs, refundments, expenses of actions to quiet title, or any other purpose which particularly affects specific parcels of forfeited lands, the amount of such disbursements shall be charged to the account of the taxing districts interested in such parcels. The county

Changes or additions indicated by italics, deletions by strikeout.

auditor shall make an annual settlement of the net proceeds received from sales and rentals by the operation of sections 282.01 to 282.13, at the regular March settlement, for the preceding calendar year.

Approved May 6, 1963.

CHAPTER 519-H. F. No. 771

An act relating to tax forfeited lands, providing for apportionment of proceeds from such lands; amending Minnesota Statutes 1961, Section 282.08.

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

- Section 1. Minnesota Statutes 1961, Section 282.08, is amended to read:
- 282.08 Tax forfeited lands; apportionment of proceeds. The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein, as follows:
- (1) Such portion as may be required to pay any amounts included in the appraised value under section 282.01, subdivision 3, as representing increased value due to any public improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;
- (2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purpose whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto;
- (3) Such portion of the remainder as may have been theretofore levied on the parcel of land for any bond issue of the school district, town, city, village, or county, wherein the parcel of land is situated shall be apportioned to the municipal subdivisions in the proportions of their respective interest; and
 - (4) Any balance shall be apportioned as follows:
- (a) Any county board may annually by resolution set side aside not exceeding ten 30 percent of the receipts remaining to be

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