

directed is hereby legalized and validated and any payment therefor heretofore or hereafter made is hereby authorized, legalized and confirmed.

**Sec. 2. Cost, limitation.** Such construction as is referred to in section 1 shall only be performed as part of a maintenance job, and, hereafter, the cost of such construction shall not exceed \$2,500 for any project.

Approved April 7, 1953.

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CHAPTER 245—H. F. No. 224

*An act providing that county auditors shall supply certain plats to the state auditor; amending Minnesota Statutes 1949, Section 127.053, Subdivision 4.*

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

Section 1. Minnesota Statutes 1949, Section 127.053, Subdivision 4, is amended to read:

Subd. 4. *Each county auditor shall supply to the state auditor plats with checkings thereon indicating the location and description of such lands situated within the school districts of the county.*

Approved April 7, 1953.

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CHAPTER 246—H. F. No. 352

[Coded in Part]

*An act relating to auxiliary forests; amending Minnesota Statutes 1949, Section 88.48, Subdivision 3, Section 88.51, Subdivisions 1 and 2 and Section 88.52, Subdivisions 1, 2, 3, 4 and 5.*

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

Section 1. Minnesota Statutes 1949, Section 88.48, Subdivision 3, is hereby amended to read:

Subd. 3. **Hearing, determination.** Upon the presentation to it of the application, the county board shall consider the same and hear any matter that may be offered in support of or in opposition to the application. It shall then determine whether the land covered by the application is suitable for the planting, culture, and growth of trees for the production of timber or forest products, the actual or market value thereof, exclusive of timber thereon and of minerals or anything

under the surface thereof, and the amount of annual tax provided for in section 88.51, subdivision 1.

Sec. 2. Minnesota Statutes 1949, Section 88.51, Subdivision 1 and 2, are hereby amended to read:

**88.51 Auxiliary forest; tax rate, special taxes.** Subdivision 1. **Annual tax, 6 cents per acre.** From and after the filing of the contract creating any tract of land an auxiliary forest under sections 88.47 to 88.53 and hereafter upon any tract heretofore created as an auxiliary forest, the surface of the land therein, exclusive of mineral or anything of value thereunder, shall be taxed annually at the rate of six cents per acre. This tax shall be levied and collected and the payment thereof, *with penalties and interest*, enforced in the same manner as other taxes on real estate, and shall be credited to the funds of the taxing districts affected in the proportion of their interests in the taxes on this land if it had not been so made an auxiliary forest; *provided, that such tax shall be due in full on or before May 31, after the levy thereof.* Failure to pay when due any tax so levied shall be cause for cancellation of the contract.

The levy upon the land of the taxes provided for by section 88.49, subdivision 5, upon the cancellation of a contract, shall discharge and annul all unpaid taxes levied or assessed thereon.

**Subd. 2. Merchantable timber taxed separately.** Timber which is merchantable at the time of filing of an auxiliary forest contract *or which may become merchantable thereafter* may be cut or otherwise removed from the land *in accordance with applicable provisions of law and of the auxiliary forest contract*, and shall be taxed in the following manner. The owner shall, in the event the timber is cut or removed within one year after *March 31st* following the date of filing the auxiliary forest contract, pay a special tax thereon, which is hereby designated as a yield tax, equal to 40 per cent of the full and true value of the merchantable timber on the stump at the time of the cutting or removal. The aforesaid yield tax rate shall be reduced by two per cent on each *April 1st* following until it shall become ten per cent after which it shall remain constant. Minerals, mineral reservations, or any other thing of value under the surface of the land in any auxiliary forest shall not be included within the terms of sections 88.47 to 88.53 and shall be taxed separately in the same manner as mineral interests or minerals separately owned are taxed.

Sec. 3. Minnesota Statutes 1949, Section 88.52, Subdivisions 1, 2, 3, 4 and 5, are hereby amended to read:

**88.52 Cutting timber; taxation.** Subdivision 1. **Yield tax, when to be paid.** *The merchantable timber shall either be cut, or the yield tax hereinbefore mentioned shall be paid upon its value as standing timber, at the expiration of the period fixed in the contract for the duration of the auxiliary forest; or at the expiration of any renewal of the contract.*

**Subd. 2. Examination, report.** When any timber growing or standing in any auxiliary forest shall have become suitable for merchantable forest products, the commissioner shall, at the written request of the owner, a copy of which shall at the time be filed in the office of the county auditor, make an examination of the timber and designate for the owner the kind and number of trees most suitable to be cut if in the judgment of the commissioner there be any, and the cutting and removal of these trees so designated shall be in accordance with the instructions of the commissioner. He shall inspect the cutting or removal and determine whether it or the manner of its performance constitute a violation of the terms of the contract creating the auxiliary forest or of the laws applicable thereto, or of the instructions of the commissioner relative to the cutting and removal. Any such violation shall be ground for cancellation of the contract by the commissioner; otherwise the contract shall continue in force for the remainder of the period therein stated, regardless of the cutting and removal. *Within 90 days after the completion of any cutting or removal operation, the commissioner shall make a report of his findings thereon and transmit copies of such report to the county auditor and the surveyor general.*

**Subd. 3. Determination of kinds of timber.** Upon the filing of the request of the owner the county board, after a physical examination of the timber, if deemed advisable by the county board, shall, with the assistance of the commissioner, determine the kinds, quantities, and value on the stump of timber proposed to be cut.

The county board shall, before the cutting is to begin, 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 board for cutting within two years after the date of adoption of the report by the board. The county auditor shall assess and levy the yield tax thereon, make proper record of the assessment and levy in his office, notify the owner of the auxiliary forest of the amount thereof, and issue to him a cutting permit in accordance with the report. 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 not be less than 125 per cent of the amount of the levy, conditioned for the payment of all taxes on the timber to be so cut or removed. The county board shall, either while the timber is being cut or after the cutting is completed, have a scale made thereof in the same manner as is provided for the scaling of state timber on trust fund lands, and file a report thereof in the office of the county auditor, the cost of such scale to be paid by the owner of the auxiliary forest; and, if the value shown in the report of the timber cut or removed is either greater or less than that assessed, the county auditor shall make a supplemental assessment so as to increase or reduce the original assessment to conform to the value of the timber actually cut or removed and notify the owner of the amount thereof. Upon the filing of the scale report the county auditor shall certify the original assessment and any supplemental assessment to the county treasurer, and the taxes so assessed shall be due on or before May 31 next following. The county treasurer shall collect all taxes so assessed and credit the proceeds thereof to the funds of the taxing districts affected in the proportions of their interest in the taxes on the land, if it had not been so made an auxiliary forest, unless otherwise provided in the contract whereby the same was made an auxiliary forest.*

In any case where the value of the timber to be cut in any one calendar year does not exceed \$50, the owner may file with his request a sworn statement in duplicate, on a form prescribed by the commissioner of conservation, describing the timber proposed to be cut and the proposed method and time of cutting and removal thereof, stating the quantity and value of each kind of such timber in accordance with the rules prescribed by the commissioner, and requesting that such statement be accepted in lieu of compliance with the requirements of this section respecting examination and designation by the commissioner of the timber to be cut, the determination of the value thereof by the county board, and the scaling thereof. Upon recommendation of the county board, certified by the county auditor to the commissioner, together with a duplicate of such sworn statement, the commissioner may, by order and notification to the county auditor, direct that such statement be so accepted in lieu of compliance with all or any part of such requirements, subject to review and modification of such order by the commissioner upon inspection of the timber if he shall deem it necessary at any time before the same is cut and removed.

The owner shall, on or before the *first* day of *May* each year, file with the county auditor on a form prepared by the commissioner a report showing the quantity of each kind of

forest products cut or removed from any auxiliary forest during the next preceding *year ending March 31st*. The auditor shall compare such reports with the records in his office; and, if he finds that any timber so cut or removed has not been assessed, he shall forthwith assess the same as hereinbefore provided, certify the assessment to the county treasurer for collection, and notify the owner of the amount thereof. This tax shall be paid on or before *May 31st* next following. *Except as otherwise provided, all yield 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.*

*The county board may, by resolution, one copy of which shall be sent to the owner and one copy of which shall be sent to the commissioner, delegate authority to the county auditor, or to the county land commissioner in any county which has a land commissioner, to exercise any of its powers or perform any of its duties under this subsection.*

**Subd. 4. Hearing, procedure.** The owner of any land or timber upon which a yield tax is assessed and levied as provided in this section may, within 15 days after mailing of notice of the amount of the tax, file with the county auditor a demand for hearing thereon before the county board. The county auditor shall thereupon fix a date of hearing, which shall be held within 30 days after the filing of the demand, and mail to the owner notice of the time and place of the hearing. The owner may appear at the meeting and present evidence and argument as to the amount of the tax and as to any matter relating thereto. The county board shall thereupon determine whether the tax as levied is proper in amount and make its order thereon. The county auditor shall forthwith mail to the owner a notice of the order. If the amount of the tax is increased or reduced by the order, the county auditor shall make a supplemental assessment and levy thereof, as in this subdivision provided.

**Subd. 5. Yield tax, a prior lien.** Throughout the life of any such auxiliary forest the yield tax accruing thereon shall constitute and be a first and prior lien upon all the merchantable timber and forest products growing or grown thereon; and, if not paid when due, this yield tax, together with *penalties and interest thereon as otherwise provided by law* and all expenses of collecting same, shall continue to be a lien upon the timber and forest products and every part and parcel thereof wherever the same may be or however much changed in form or otherwise improved until the yield tax is fully paid. *Such lien may be foreclosed and the property subject thereto*

*dealt with by action in the name of the state, brought by the county attorney at the request of the county auditor.*

*Subd. 6. Timber held exempt from yield tax. Timber cut from an auxiliary forest by an owner and used by him for fuel, fencing, or building on land occupied by him which is within or contiguous to the auxiliary forest where cut shall be exempt from the yield tax, and as to timber so cut and used the requirements of subdivisions 1 and 2 of this section shall not be applicable and in lieu thereof the owner shall prior to cutting file with the county auditor, on a form prepared by the commissioner, a statement showing the quantity of each kind of forest products he proposes to cut and the purposes for which the same will be used.*

**Sec. 4. [88.523] Auxiliary forest contracts, supplemental agreements.** *Upon application of the owner, any auxiliary forest contract heretofore or hereafter executed may be made subject to any provisions of law enacted subsequent to the execution of the contract and in force at the time of application, so far as not already applicable, with the approval of the county board and the commissioner of conservation. As evidence thereof a supplemental agreement in a form prescribed by the commissioner and approved by the attorney general shall be executed by the commissioner in behalf of the state and by the owner. Such supplemental agreement shall be filed and recorded in like manner as the original contract, and shall thereupon take effect.*

Approved April 7, 1953.

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#### CHAPTER 247—H. F. No. 593

*An act relating to bounties; amending Minnesota Statutes 1949, Section 348.12.*

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

Section 1. Minnesota Statutes 1949, Section 348.12, is amended to read:

**348.12 Bounties, certain birds and animals.** Any county board or board of town supervisors may, by resolution, offer a bounty for the destruction of gophers, ground squirrels, ground hogs, or woodchucks, rattlesnakes, crows, or black-birds. The resolution may be made to cover the whole or any part of the county, and may be annually renewed, but it shall have force and effect only during the calendar year in which it was adopted or renewed. The bounty shall in no case exceed 20