

controlled access roadway under their jurisdictions prohibit the use of any such roadway by pedestrians, bicycles, or other nonmotorized traffic, or by any person operating any vehicle.

(c) The commissioner of highways or the public authority adopting any such prohibitory regulation shall erect and maintain official signs on the controlled access roadway on which such regulations are applicable and when so erected no person shall disobey the restrictions stated on such signs.

Subd. 2. Any person violating the provisions of subdivision 1 or any order or ordinance promulgated or enacted by the commissioner of highways or a public authority pursuant thereto is guilty of a misdemeanor.

Approved April 24, 1959.

CHAPTER 440—H. F. No. 540

An act relating to wild animals and to the taking of trout in streams flowing into Lake Superior; amending Minnesota Statutes 1957, Section 101.48.

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

Section 1. Minnesota Statutes 1957, Section 101.48, is amended to read:

101.48 **Trout.** The commissioner of conservation may open that portion of *any stream flowing* into Lake Superior and *having* a natural barrier within three-fourths of a mile from the lake from such barrier to *the* lake for taking brook, brown, rainbow, and steelhead trout at such times and under such regulations as he may prescribe during the month of April and between September 16 and November 30 each year by persons authorized by law to take fish within the state.

Approved April 24, 1959.

CHAPTER 441—H. F. No. 1645

An act relating to the tree growth tax law; amending Minnesota Statutes 1957, Sections 270.33, Subdivision 18; 270.34; 270.37, Subdivision 1; 270.38, Subdivisions 1, 2, 3, 6 and 8; repealing Minnesota Statutes 1957, Section 270.38, Subdivision 10.

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

Section 1. Minnesota Statutes 1957, Section 270.33, Subdivision 18, is amended to read :

Subd. 18. Governmental subdivision shall mean a government lot or a *sixteenth of a section commonly known as a forty.*

Sec. 2. Minnesota Statutes 1957, Section 270.34, is amended to read :

270.34 Average annual growth rates, determination. The average annual growth rates to be used in determining taxes applicable to property in each county under sections 270.31 to 270.39 shall be established by the county board of each county desiring to use the provisions of sections 270.31 to 270.39. The rates shall be established with due regard for the studies of average annual growth rates made by the division of forestry for the state of Minnesota and the Lake States Forest Experiment Station of the United States Department of Agriculture. The rates may be determined by each participating county after the passage of sections 270.31 to 270.39 and when determined and certified by the county board to the county auditor, *shall remain in effect in each county without change until the calendar year 1966. In the calendar year 1966 and at the end of each ten-year period thereafter, the county board shall review and set such rates for the following ten-year period in the same manner, provided, however, that any mathematical or clerical errors in such rates may be corrected by the county board as soon as such error is discovered. Rates shall be certified by the county board to the county auditor and shall take effect with the calendar year following that in which the error is corrected.* Any person aggrieved by a change of rate determination of the county board hereunder may appeal to the county board for readjustment. In the event of disagreement, the aggrieved person may test the correctness of the new rate or rates by applying directly to the commissioner of taxation within one year of such change in accordance with the provisions of Minnesota Statutes, section 270.07 and the commissioner shall have the power to grant the changes of any rate or rates as he may deem just and equitable and to order the refund in whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid since the changed rate. In the event of any change in rates on appeal from the determination by the county board, the rate as so changed shall remain in effect until the next revision period.

Sec. 3. Minnesota Statutes 1957, Section 270.37, Subdivision 1, is amended to read :

270.37 Tax credit. Subdivision 1. For each acre of land which shall have been planted and maintained with a minimum of 500 trees of commercial species, the owner *may* be allowed a credit against his taxes on other lands within the same governmental subdivision on which the planting is made in the amount of 50 cents per acre per year. *An application for such credit must accompany the annual report to the county board required by section 8, subdivision 3, and shall be handled in the same manner as other reclassification provided in said subdivision.* The credit shall in no event exceed the amount of the tax due upon the land in such governmental subdivision. When the plantation is ten years old, the plantation shall be classified as a commercial forest type and taxed as such and the credit against tax set forth above shall cease.

Sec. 4. Minnesota Statutes 1957, 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 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 a forest type map and a statement concerning the owner's intentions with regard to reforestation of any temporarily non-productive land.

Sec. 5. Minnesota Statutes 1957, 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 dis-

approving 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 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 cancellations 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 10 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 effec-*

tive with the beginning of the calendar year next succeeding said recording.

Sec. 6. Minnesota Statutes 1957, Section 270.38, Subdivision 3, is amended to read:

Subd. 3. On or before May 1 of each year any owner having forest property subject to sections 270.31 to 270.39 shall report to the county board, upon a form prescribed by it, any changes which took place during the previous year affecting the status of any such property *in each governmental subdivision* under sections 270.31 to 270.39 including the following:

1. The *species* and volume of all forest products harvested from any such property.
2. The acreage, species and number of trees planted on any such property.
3. The changes in forest types due to fires, insects or disease affecting any such property.

In the event of any substantial change in the classification by reason of the above causes or other causes, the owner may apply to the county board for a reclassification of the property or area affected. *The procedure for such reclassification shall be the same as set forth in subdivision 2 of this section.*

Sec. 7. Minnesota Statutes 1957, Section 270.38, Subdivision 6, is amended to read:

Subd. 6. The county assessor *or supervisor of assessments* or his duly authorized representative may enter and examine the forest lands brought under sections 270.31 to 270.39 for tax purposes and may examine into any information submitted by the owner in connection with any application to enter any governmental subdivision for purposes of taxation under sections 270.31 to 270.39 whereby the county board has been deceived, and in the event any wilful misrepresentation of facts is made in any such application under sections 270.31 to 270.39, the county shall be entitled to triple *the amount of tree growth taxes which should have been paid for all previous years as well as the current year in which such misrepresentation is discovered.* *In the event that such examination indicates that any such lands should be reclassified, the county board shall reclassify such lands and make such reclassification effective with the year in which the agreement containing such misrepresentation became effective.* If any owner shall fail to comply with the requirements of sections 270.31 to 270.39, the county board may withdraw the

land of such owner from taxation under sections 270.31 to 270.39 *after a hearing held by the county board, notice of which shall have been sent by registered mail to the last owner of record 30 days prior to the hearing*, but such action may be subject to review by the district court. Any lands so withdrawn from under sections 270.31 to 270.39 shall be withdrawn from such taxes at the end of the calendar year in which the actual withdrawal is made and in the succeeding calendar year shall be returned to taxation under the general provisions of the Minnesota Statutes relating to the taxation of lands.

Sec. 8. Minnesota Statutes 1957, Section 270.38, Subdivision 8, is amended to read:

Subd. 8. All taxes imposed by sections 270.31 to 270.39 shall be a lien upon the land and all forest products growing *thereon* and severed *therefrom* until the tax is paid. The tax shall be annually extended by the county auditor and shall be collected *and distributed* in the manner provided by law for the collection *and distribution* of ad valorem taxes.

Sec. 9. *Minnesota Statutes 1957, Section 270.38, Subdivision 10, is hereby repealed.*

Approved April 24, 1959.

CHAPTER 442—H. F. No. 1517

An act relating to firearms safety; amending Minnesota Statutes 1957, Sections 97.81, Subdivisions 1 and 2, 97.82, 97.83, Subdivision 1, 97.85, Subdivisions 1 and 2; repealing Minnesota Statutes 1957, Section 97.84.

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

Section 1. Minnesota Statutes 1957, Section 97.81, Subdivision 1, is amended to read:

Subdivision 1. **Safe use of firearms.** The commissioner of conservation is authorized and directed to publish rules and regulations establishing a state-wide program of instruction in the safe use of firearms.

Such regulations shall provide for courses of instruction in every municipality or school district in this state by the commissioner of conservation in cooperation with organizations, groups, associations and any private or public corporation or political subdivision of the state, the United