

(c) In addition to the foregoing taxes each auxiliary forest, except those in the nature of wood lots guarded or protected by resident owners or their tenants actually living on the land or immediately adjacent thereto, shall be assessed and shall pay a special state tax of three cents per acre annually for fire protection of such auxiliary forest. Such special tax shall be levied and collected in the same manner as other state taxes, shall be transmitted to and paid into the state treasury intact, and shall there constitute and be a special fund hereby created and designed as the "Auxiliary Forest Fire Fund." All moneys accruing to said fund are hereby appropriated for and made available to the commissioner for fire protection work and shall be used by the commissioner as far as practicable for patrol work and similar protective service pro rata in or about the auxiliary forests created under this act. Failure to pay said tax when due shall be cause for cancellation of the contract.

(d) In determining the assessed value of property within any taxing district the value of the surface of lands within any auxiliary forest therein as determined by the county board under the provisions of Section 3, Subdivision (c) of this act shall, for all purposes except the levying of taxes on lands within any such forest, be deemed the true and full value thereof."

Approved April 19, 1929.

CHAPTER 246—S. F. No. 43

An act directing the sale of certain State Lands, authorizing the State to bid in the same and authorizing the exchange thereof for lands of the United States.

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

Section 1. State to sell certain lands.—The department of conservation is hereby authorized and directed to take the proper and necessary proceedings, under laws relative to the sale of state swamp lands and state school lands, to sell any and all state owned lands, including any lands set apart as school forest or other state forests, lying within the general boundaries of the Superior National Forest and the Chippewa National Forest, in the State of Minnesota, as such boundaries now exist or may hereafter be extended, which the United States may desire to acquire as a part of either of said

forests, and which shall be designated by the executive council, upon the recommendation of the commissioner of conservation, for disposal to the United States for such purpose, and at such sale said lands shall be purchased for the state by the commissioner of conservation at a price not exceeding a maximum fixed by the executive council.

Sec. 2. State may exchange land.—The executive council is hereby authorized and empowered to exchange any or all of the lands which may be acquired by the state by purchase as aforesaid for lands of the United States of the same general character and of substantially the same value as in its judgment will promote the best interests of the state, upon such terms and conditions as it shall deem proper, and to that end may accept or pay out of any available funds such cash differences as will affect an equitable exchange of lands. The said council is hereby authorized to cause any lands so acquired to be appraised by such competent authority as it shall appoint or direct.

Sec. 3. Governor to execute conveyances.—For the purpose of carrying out the objects of this act, the governor is hereby authorized and empowered to execute proper instruments of conveyance in the name and under the seal of the state.

Sec. 4. Appropriation.—There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, the sum of \$10,000 to carry out the provisions of this act.

Approved April 19, 1929.

CHAPTER 247—S. F. No. 47

An act authorizing and directing the Department of Conservation to make a land economic survey of all lands in the State of Minnesota and appropriating money therefor.

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

Section 1. Department of Conservation to make land survey.—The department of conservation is authorized and directed to make, in co-operation with the department of agriculture of the University of Minnesota, a land economic survey of all lands in