

so long as he is in any manner employed in the proceedings, conditioned that he will diligently, honestly, and to the best of his skill and ability, during the full period of his employment, perform his duties as such engineer in the proceeding, this bond to be approved by the auditor or clerk, as the case may be. In case of a change of engineers, each new engineer shall make and file the oath and bond provided for herein. *Provided, however, that where the engineer so appointed is an employée of the United States Department of Agriculture as a soil conservation engineer, the bond herein provided for may be waived by the appointing authority.*"

Approved March 12, 1945.

CHAPTER 98—S. F. No. 79

An act relating to the reinstatement of cancelled certificates of the purchase of tax forfeited lands.

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

Section 1. Reinstatement of tax-forfeited certificate. Whenever a County Auditor's certificate of the sale of tax forfeited lands upon installments has been cancelled for the failure to pay any of the deferred installments and interest or the current taxes, the purchaser having paid 50 per cent or more of the purchase price, if such lands have not been sold or zoned so as to restrict the sale thereof, the said purchaser may reinstate such certificate by depositing with the County Auditor all delinquent installments and interest due upon such certificate at the time of the cancellation thereof, those installments and interest that would have accrued in the absence of such cancellation, together with an amount equal to all unpaid taxes, penalties, interest and costs up to the date of the cancellation thereof, and an amount equal to the taxes and assessments that would have been levied and payable but for the cancellation of such certificates; such taxes shall be computed by the county auditor as in the case of omitted taxes that would have been assessed between the date of the cancellation of such certificate and the reinstatement thereof.

Sec. 2. Auditor's record; payment to treasurer; tax levy. Thereupon the county auditor shall note the reinstatement upon his records and shall pay over to the county treasurer

the amount deposited by the petitioner. If such reinstatement is made after May 1st the county auditor shall levy taxes for the year in which reinstatement is made on said land as in the case of omitted taxes.

Approved March 13, 1945.

CHAPTER 99—S. F. No. 80

An act to amend Minnesota Statutes 1941, Section 282.01, Subdivision 3, relating to the reclassification and reappraisal of tax forfeited lands.

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

Section 1. Minnesota Statutes 1941, Section 282.01, Subdivision 3, is hereby amended to read as follows:

“282.01. Sale of non-conservation lands. Subd. 3. All such parcels of land classified as non-conservation, except those which may be reserved, as hereinafter provided, shall be sold at public or private sale, as hereinafter provided, if it shall be determined, by the county board of the county wherein such parcels lie, that it is advisable to do so, having in mind their accessibility, their proximity to existing public improvements, and the effect of their sale and occupancy on the public burdens. Any parcels of land proposed to be sold shall be first appraised by the county board of the county wherein such parcels lie, and such parcels may be reappraised whenever the county board deems it necessary to carry out the intent of Sections 282.01 to 282.13. In such appraisal the value of the land and any standing timber thereon shall be separately determined. Before any parcel of land is sold the appraised value of the timber thereon shall first have been approved by the commissioner of conservation. If any public improvement is made by a municipality after any parcel of land has been forfeited to the state for the non-payment of taxes and such improvement is assessed in whole or in part against the property benefited thereby, the clerk of such municipality shall certify to the county auditor, immediately upon the determination of the assessments for such improvement, the total amount that would have been assessed against such parcel of land if it had been subject to assessment. The county board shall determine the amount, if any, by which the value of such