

## CHAPTER 282—S. F. No. 1454

*An act to amend Laws 1933, Chapter 99, Section 2, authorizing the Governor and state auditor to convey to the village of Bayport, in Washington County, Minnesota, certain lands in Washington County, upon certain conditions.*

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

**Section 1. Restrictions in certain deeds waived.**—That Laws 1933, Chapter 99, Section 2, be and the same is hereby amended so as to read as follows:

*“At any time after the delivery of the deed authorized by this Act the Governor of the State is hereby fully empowered and authorized to waive the restrictions in said deed as to erecting buildings on said land and the use thereof so as to fully authorize and empower the said Village of Bayport to lease said land to the Civilian Conservation Corps through its Director or other duly authorized Federal Departments or Agencies and to permit the construction, erection, maintenance and ultimate removal of buildings thereon without working a forfeiture of said lands upon such terms and for such consideration as may, in the discretion of the Governor, be for the best interest of the State of Minnesota.”*

Approved April 15, 1939.

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CHAPTER 283—H. F. No. 1536

*An act relating to the repurchase of land after its forfeiture to the state for taxes.*

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

**Section 1. Owner may repurchase certain lands after forfeiture.**—The owner at the time of forfeiture or his heirs or representatives, may repurchase any parcel of land claimed by the state to be forfeited to the state for taxes, which was occupied by such owner at the time of forfeiture and which continues to be occupied by him or his heirs as a homestead within the meaning of Mason's Minnesota Statutes of 1927, Chapter 66, when the application to repurchase is made, if such repurchase is made prior to November 1, 1939, unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by

section 3 of this act, without penalties or cost, with interest at four per cent from the time the taxes or assessments were or would have been delinquent.

**Sec. 2. Amount required to be paid.**—The owner at the time of forfeiture or his heirs or representatives or any person to whom the right to pay taxes was given by statute, mortgage or other agreement, may repurchase any parcel of land claimed by the state to be forfeited to the state for taxes at any time prior to November 1, 1939, for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by Section 3 of this act, without penalties and costs, with interest at four per cent from the time the taxes or assessments were or would have been delinquent unless prior to the time application to repurchase is made such parcel of land shall have been sold by the state as provided by law. Such purchase may, however, be made only with the consent of the county board and subject to the following conditions:

(a) The applicant for the privilege to repurchase shall present a verified petition to the county board asking the approval of such board for such repurchase.

(b) The applicant in said petition shall allege that he was the owner at the time of forfeiture, or that he is the heir or representative of such owner, or other person to whom the right to pay taxes was given by statute, mortgage or other agreement at the time of forfeiture; that the failure to pay taxes which caused the forfeiture was due to oversight or error on his part, or the part of someone acting for him, or by his failure or the failure of someone acting for him, to understand and comprehend the effect of the law, or by the oversight or error of some official charged with the duty of administering the tax law.

(c) Upon the filing of such petition the county board shall set a date for hearing and at such hearing may require such evidence as it deems necessary to enable it to ascertain the truth of the allegations in the petition. If after reviewing the evidence in support of the petition, and any other evidence it may receive, the board is satisfied that the allegations and the petition are true, that the failure to pay taxes was not in wilful disregard of law, and that it would be unfair and inequitable if the applicant should not be permitted to repurchase the property, it may adopt a resolution briefly reciting the relevant facts, authorizing the sale of such property to such former owner for the amount of all delinquent taxes including special assessments, without penalties and costs, with interest at four

per cent, computed as provided in section 3 of this act. It shall also determine in said resolution whether such sale shall be for cash or on terms. Upon the adoption of such resolution the former owner may within 30 days thereafter and in any event not later than November 1, 1939, repurchase such land in the manner provided by this section.

**Sec. 3. Special assessments restored.**—Upon the repurchase of land pursuant to sections 1 or 2 of this act any special assessments heretofore cancelled under Laws of 1935, Chapter 386, or any other law, shall be reinstated by the county auditor and any such special assessments so reinstated which are payable in the future shall be paid at the time and in the manner said special assessments would have been payable except for forfeiture, except that special assessments payable in 1939 shall be paid in full at the time of repurchase. The sum of such special assessments that would except for forfeiture have been levied and assessed against such land between the date of forfeiture and January 1, 1939, and payable before such date, shall be computed by the county auditor and included in the purchase price hereunder. When an application to repurchase a parcel of land under this act is made the county auditor shall compute and determine as in the case of omitted taxes, upon the basis of the assessed valuation of such parcel in effect at the time of forfeiture, the amount of taxes that would have been assessed and levied against such parcel between the date of forfeiture and the date of repurchase, and the amount so determined without penalties and costs, with interest at four per cent, shall be included in the purchase hereunder. When the term "delinquent taxes" is used in sections 1 and 2 of this act, it shall mean the sum of taxes and assessments without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments became delinquent accrued against a parcel at the time of forfeiture, and also the sum of taxes and assessments without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments would have been delinquent that would have been levied and assessed against a parcel between the date of forfeiture and the date of repurchase, computed by the county auditor in the manner provided by this section.

**Sec. 4. Terms of purchase.**—An owner repurchasing under section 1 of this act, or a person authorized by resolution adopted by the county board pursuant to section 2 of this act to repurchase on terms, shall pay at the the time of repurchase not less than one-fifth of such repurchase price and shall pay

the balance in ten equal annual installments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of four per cent on the balance remaining unpaid each year, the first installment of principal and interest to become due and payable on December 31 of the year following the year in which the repurchase was made, the remaining installments to become due and payable on December 31 each year thereafter until fully paid. He shall pay the current taxes each year thereafter before the same shall become delinquent up to the time when he shall pay the repurchase price in full.

**Sec. 5. Lands to be subject to lease.**—All parcels of land sold under the provisions of sections 1, 2, and 3 of this act shall be subject to lease under the provisions of chapter 386, Laws of 1935, as amended, until repurchased, and any sale of such land shall be subject to the provisions of any such existing lease.

**Sec. 6. Payments to be made to County Treasurer.**—All payments under this act shall be made to the county treasurer of the county in which the parcel of land upon which such payments are made is located. Such payments shall be deposited by the county treasurer in the forfeited tax sale fund and be distributed in the manner in which other moneys in said fund are distributed.

**Sec. 7. Auditor to issue receipt.**—The purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the Minnesota tax commission: the description of the land, the date of sale, the name of the purchaser or his assignee, and the date when the final installment of the purchase price was paid. Upon payment in full of the purchase price, the purchaser or his assignee shall receive a quitclaim deed from the state, to be executed by the tax commission. Failure to pay any of the deferred installments, with interest and current taxes, on any parcel before they become delinquent, shall constitute default and upon such default the right, title and interest of the purchaser or his heirs, representatives or assigns in such parcel shall terminate without the doing by the state of any act or thing whatsoever.

**Sec. 8. Application of act.**—This act shall not apply to lands within the game preserve established by Laws of 1929, Chapter 258, or conservation areas established by Laws of 1931, Chapter 407, or by Laws of 1933, Chapter 402, which in-

cluded in the sum for which said lands were forfeited any ditch assessments, or to any lands classified as conservation lands under the authority of any existing law.

**Sec. 9. Timber not to be removed until paid in full.**—When any forfeited lands are repurchased, as provided for in this act, no timber or timber products shall be cut and removed until the purchase price has been paid in full.

**Sec. 10. May repurchase homestead.**—Subdivision 1. The county auditor of any county shall permit the owner at the time of forfeiture, or his heirs or representatives, to repurchase in the manner provided by this section, any parcel of land occupied by such owner at the time of forfeiture as a homestead within the meaning of Chapter 66, of Mason's Minnesota Statutes of 1927, and still occupied by him or his heirs as such a homestead, for the appraised value of such parcel any time before it is sold by the state to a purchaser under Laws of 1935, Chapter 386, as amended, if such person or his heirs or representative files a written request to purchase such property with the county auditor of the county where such land is located on or before November 1, 1939, provided that sales made hereunder must be made within 30 days after such written request is filed or within 30 days after such appraisal is completed and filed with the auditor, whichever date is later, and in any event not later than July 1, 1940.

Subdivision 2. The county auditor of any county, shall, if a resolution authorizing such a procedure has been adopted by the county board, permit the former owner of any parcel of land claimed by the state to be forfeited to the state for taxes or any person to whom the right to pay taxes on such parcel was given at the time of forfeiture by statute, mortgage or other agreement to purchase such parcel at the appraised value, at any time before it is sold by the state to a purchaser under Laws of 1935, Chapter 386, as amended, if such owner or other person files a written request to purchase such property at the appraised value with the county auditor of the county where such land is located on or before November 1, 1939, provided that sales made hereunder must be made within 30 days after such written request is filed or within 30 days after such appraisal is completed and filed with the auditor, whichever date is later, and in any event not later than July 1, 1940.

Subdivision 3. The appraised value of land sold under this section shall be determined in the manner provided by Chapter 386, Laws of 1935, as amended, and sales made under this section may be made pursuant to the same terms and subject to

the same conditions as sales are made under said Chapter 386, the applicable provisions of which shall apply to sales made pursuant to this section.

Sec. 11. **Provisions severable.**—If any section or part of this act shall be declared to be unconstitutional or invalid for any reason, the remainder of this act shall not be affected thereby.

Approved April 15, 1939.

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CHAPTER 284—S. F. No. 599

*An act to regulate the business of selling used or second-hand motor vehicles by dealers.*

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

**Section 1. Non-resident dealers in motor vehicles must register vehicles and pay tax.**—Every dealer in used, or second-hand, motor vehicles who is a non-resident of the state of Minnesota or who does not have a permanent place of business in this state, and every person, firm or corporation who brings any used, or second-hand motor vehicle into the state of Minnesota for the purpose of sale or resale except as a trade-in on a new motor vehicle or as a trade-in on another used or second hand car of greater value when the vehicle so brought into this state for the purpose of sale or resale, shall within ten days from the date of entry of said motor vehicle into the limits of the state of Minnesota, file with the registrar of motor vehicles on a blank provided by him a listing for taxation and application for the registration of such vehicle, and shall pay the motor vehicle tax thereon as provided by law. Said registration and payment of tax shall be made in the same manner as is now provided by law for the registration of motor vehicles previously registered in another state. Applicant shall before said used or second-hand motor vehicle is put upon a used car lot for sale or offered for sale, or sold, execute a bond with a surety company duly authorized to do business in the state of Minnesota as a surety thereon, payable to the state of Minnesota for the use and benefit of the purchaser and his vendees, conditioned to pay all loss, damages and expenses that may be sustained by the purchaser, or vendees, that may be occasioned by reason of the failure of the title of such vendor or by reason of any fraudulent misrepresentations or breaches of warranty