

the necessary expenses incurred under the provisions of this act by the county superintendent and the county survey committee including travel expenses, sustenance or clerical assistance, forms, reports, publications and other expense in connection with the conduct of the survey.

Approved April 19, 1947.

CHAPTER 422—H. F. No. 1169
[Coded as Sections 282.031 to 282.037]

An act authorizing the sale of tax-forfeited lands to veterans of World War II and prescribing conditions of such purchase.

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

[282.031] Section 1. **Purchase of agricultural land by veterans of World War II.** A veteran of World War II who is desirous of securing land for agricultural development may at any time prior to June 30, 1949, make application to the county board of the county in which the land is located to purchase not to exceed 160 acres of tax-forfeited land which has been classified as non-conservation or agricultural land and appraised as provided by law. Such land must be situated along a suitably maintained public road and near a public school or bus route and not in a restricted area established by the county board under a zoning ordinance. With his application he shall file a certified copy of his honorable discharge. Such application shall state the legal description of the land desired, the total acreage and the total acreage thereof which has been under cultivation; that the land is suitable for agricultural purposes and that he intends to develop it as such; that no additional public expenditures need be made for roads or schools by reason of the occupancy of such land; and that he is willing to pay therefor the appraised value of the land plus the appraised value of the improvements and standing timber thereon as determined by the county board, on such terms as may be fixed by the board subject to the conditions set forth in Section 3 hereof.

[282.032] Sec. 2. **Application to county board; hearing; terms of payment.** Upon receipt of such application the county board shall set a date for hearing thereon. If on such hearing the board finds that the land described in the application

meets the conditions prescribed in Section 1 hereof and, that the applicant is a veteran of World War II, and qualified by such experience that he has a reasonable opportunity of making his living thereon, the board may authorize the purchase. In its resolution authorizing the purchase, the county board shall set forth the purchase price of the land, the amount of the down payment required, which down payment shall not be less than ten per cent of the appraised value of the land and improvements plus the full value of the timber. The resolution shall prescribe the terms of payment. The rate of interest on any unpaid balance shall be four per cent per annum. The resolution shall further state the number of acres which the board finds are cleared and suitable for cultivation at the time of the sale; and that the purchaser shall receive credit toward the purchase price for any additional land cleared and placed under cultivation within five years under the terms and conditions set forth in Section 3 hereof.

[282.033] **Sec. 3. Payment credit for payment of land.** A purchaser under this act shall, upon application to the county board made at any time within five years after the date of the contract, be allowed credit at the rate of \$20 per acre up to but not exceeding the full amount of the purchase price, for all land which the county board shall determine has been cleared and placed under cultivation by the purchaser up to the date of the application for allowance. Such application shall be made by filing a verified claim with the county board and not more than one such application shall be filed on each contract. Upon allowance of the claim in whole or in part any credit allowed shall first be applied on any balance outstanding on the purchase contract and on taxes due on the property covered thereby. Any excess due the purchaser shall be paid upon order of the county board from the fund in which any payments heretofore made by the purchaser have been deposited and charged to the account of the taxing district interested therein.

[282.034] **Sec. 4. Final payment; county auditor to certify.** Upon payment in full by cash or credit of the balance due on the purchase contract, the county auditor shall so certify to the commissioner of taxation, or to the commissioner of conservation, as the case may be, who shall thereupon execute a deed in behalf of the state in the manner provided for in the sale of other tax-forfeited lands.

[282.035] **Sec. 5. Purchaser may sell; limitation on credit.** In the event a purchaser desires to sell his purchase

contract to a third party prior to the expiration of the five-year period during which a claim may be filed, he shall previous to such sale notify the county board of the intended sale and file his claim for allowance as provided in Section 3. No credit shall be allowed on the contract for additional land cleared and placed under cultivation after such sale.

[282.036] **Sec. 6. Cancellation.** Any contract made hereunder shall be subject to cancellation or termination for breach of the conditions thereof in the manner now provided by law for the cancellation of contracts for sale of tax-forfeited lands in the same area.

[282.037] **Sec. 7. Affected lands withdrawn from sale.** Upon receipt of an application for purchase of lands under the provisions of this act, the county auditor shall forthwith withdraw the affected lands from sale.

Approved April 19, 1947.

CHAPTER 423—H. F. No. 1183

An act relating to current tax receipts; amending Minnesota Statutes 1945, Section 276.06.

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

Section 1. Minnesota Statutes 1945, Section 276.06, is amended to read as follows:

276.06. **Tax receipts to state apportionment of taxes.** The treasurer of each county shall cause to be printed, stamped, or written on the back of all current tax receipts, or on a separate sheet or card to be furnished with the receipts, a statement showing the number of mills of the current tax apportioned to the state, county, city, village, town, or school district.

Approved April 19, 1947.

CHAPTER 424—H. F. No. 1290

An act relating to the harvesting of wild rice and to the licenses therefor and amending Minnesota Statutes 1945,