

vision 3, as representing increased value due to any public improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purposes, whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto.

(3) Such portion of the remainder as may have been theretofore levied on the parcel of land for any bond issue of the school district, town, city, village, or county, wherein the parcel of land is situated shall be apportioned to the municipal subdivisions in the proportions of their respective interest; and

(4) Any balance shall be apportioned as follows:

*(a) Any county board may annually by resolution set aside not exceeding ten per cent of the receipts remaining to be used for timber development on tax-forfeited land, other than dedicated memorial forests, to be expended under the supervision of the county board. It shall be expended only on projects approved by the commissioner of conservation.*

*(b) If the board does not avail itself of the authority under paragraph (a), any balance remaining shall be apportioned as follows: state, ten per cent; county, 30 per cent; town, village or city, 20 per cent; and school district, 40 per cent, and if the board avails itself of the authority under paragraph (a) the balance remaining after such ten per cent has been deducted shall be apportioned among the state, county, town, village or city in the proportions in this paragraph above stated.*

Approved April 26, 1947.

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CHAPTER 554—S. F. No. 775

[Not Coded]

*An act authorizing the appointment of deputy sheriffs in certain cases.*

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

**Section 1. Police woman in certain cities may be appointed deputy sheriff.** Any duly appointed police woman serving in

a city of the second class situated in two or more counties may, upon request of the governing body of such city, be appointed to the office of Deputy Sheriff in any one or more of the counties in which said city is located.

Approved April 26, 1947.

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CHAPTER 555—S. F. No. 779  
[Coded as Section 471.67]

*An act relating to the management, maintenance and improvement of certain state parks by municipalities and authorizing such municipalities to appropriate and expend moneys therefor.*

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

[471.67] **Agreement between commissioner of conservation and municipality.** Subdivision 1. **Terms and conditions.** The commissioner of conservation and any city or village, however organized, by its governing body or duly authorized park board or park commission, may make an agreement under such terms and conditions as they deem advisable for the management, maintenance and improvement by such municipality of any lands lying wholly within its boundaries which were acquired by the state for park purposes by gift, purchase or condemnation not inconsistent with the terms and conditions or restrictions under which such lands were acquired.

Sec. 2. Subd. 2. **Municipality to maintain.** Such municipality may appropriate and expend moneys from its general revenue or other fund available for the purposes authorized by this act.

Approved April 26, 1947.

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CHAPTER 556—S. F. No. 904

*An act relating to inheritance and transfer taxes, amending Minnesota Statutes 1945, Sections 291.18 and 291.32, and repealing Minnesota Statutes 1945, Section 291.19, Subdivisions 5, 6 and 7.*

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

Section 1. Minnesota Statutes 1945, Section 291.18, is amended to read as follows: