

CHAPTER 688—S. F. No. 293

[Coded]

An act permitting certain lands to be exempt from taxation when dedicated to certain public uses.

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

Section 1. [272.59] **Tax reduction, swamp or marsh lands reserved as wild life preserves.** Subdivision 1. **Easements conveyed.** Upon application, approved by the County Board and the Commissioner of Conservation, any owner may be accorded a tax reduction upon such of his lands as are comprised mainly of swamp or marsh for a period of not less than 15 years, if he agrees by written easement to be filed with the County Board to reserve such lands to the state for the purpose of development as wild life habitat and for public hunting for the full period designated for such tax reduction. The reduction in taxes shall be commensurate with the reduced value of the lands by virtue of the easements so conveyed.

Subd. 2. **Swamp or marsh lands defined.** For the purpose of this act, "swamp" or "marsh" lands shall mean only such lands as are not capable of producing merchantable timber or other marketable forest products.

Approved April 23, 1953.

CHAPTER 689—S. F. No. 399

An act relating to the examination by the public examiner of the books, records, accounts, and affairs of cities, boroughs, villages, towns, or school districts upon petition of freeholders or request of governing body; amending Minnesota Statutes 1949, Section 215.19 as amended and Section 215.20.

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

Section 1. Minnesota Statutes 1949, Section 215.19, as amended by Laws 1951, Chapter 185, Section 1, is amended to read :

215.19. **Examination of municipal records.** The freeholders of any city, borough, village, or town may petition the public examiner to examine the books, records, accounts, and affairs of any such city, borough, village or town *and the scope of the examination may be limited by the petition, but such examination shall cover, at least, all cash received and disbursed and the transactions relating thereto, provided that the*