auditor shall make an annual settlement of the net proceeds received from sales and rentals by the operation of sections 282.01 to 282.13, at the regular March settlement, for the preceding calendar year.

Approved May 6, 1963.

## CHAPTER 519-H. F. No. 771

An act relating to tax forfeited lands, providing for apportionment of proceeds from such lands; amending Minnesota Statutes 1961, Section 282.08.

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

Section 1. Minnesota Statutes 1961, Section 282.08, is amended to read:

282.08 Tax forfeited lands; apportionment of proceeds. The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein, as follows:

(1) Such portion as may be required to pay any amounts included in the appraised value under section 282.01, subdivision 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 purpose 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 side aside not exceeding ten 30 percent of the receipts remaining to be

## Changes or additions indicated by *italics*, deletions by strikeout:

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used for timber development on tax forfeited land and 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, 10 percent; county, 30 percent; town, village or city, 20 percent; and school district, 40 percent, and if the board avails itself of the authority under paragraph (a) the balance remaining after such 10 percent has been deducted shall be apportioned among the state, county, town, village or city, in the proportions in this paragraph above stated, provided, however, that in unorganized territory that portion which should have accrued to the township shall be administered by the county board of commissioners.

Approved May 6, 1963.

## CHAPTER 520-H. F. No. 883

[Coded]

An act relating to the public employees retirement association; amending Minnesota Statutes 1961, Chapter 353, by adding a section.

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

Section 1. Minnesota Statutes 1961, Chapter 353, is amended by adding a new section to read:

[353.71] Public employees retirement association; certain survivor benefits. The surviving spouse of a former member of the Public Employees Retirement Association for not less than 18 years who was separated from the association by becoming a member of the judicial branch of the state government shall receive the same benefits as if the former member was a member of the Public Employees Retirement Association on the date of his death. This section shall only apply when neither the former member nor his survivor have received any refundment of the accumulated salary deduction of the former member.

Sec. 2. Payments under this act shall begin July 1, 1963.

Approved May 6, 1963.

Changes or additions indicated by *italics*, deletions by strikeout.

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