

**84A.04 COUNTY AUDITOR TO MAKE LIST OF LANDS.**

Subdivision 1. **1929 report.** The auditor of each county containing a portion of the preserve shall certify to the commissioner of natural resources a list of the lands within the boundaries of the preserve, except lands within the boundaries of an incorporated city, that have been bid in for the state at the delinquent tax sale held in 1928 for the nonpayment of taxes or special drainage assessments and not redeemed or assigned to an actual purchaser. The certificate must contain:

- (1) the legal description of each parcel of lands;
- (2) the amount of principal and interest of delinquent drainage assessments, if any, or assessment installments for all years before the date of the report, against each parcel of land; and
- (3) the amount of drainage assessments assessed against each parcel of land that have been or are to be extended on the county tax rolls for collection with the taxes for 1927 and later years.

Subd. 2. **Annual reports.** On or before June 15 of each year after the report, the county auditor shall certify to the commissioner of natural resources a supplemental report giving the information contained in the original report covering the lands within the preserve bid in for the state at the annual tax sale of that year and not included in the previous report.

Subd. 3. **Reports of land redemptions.** When redemption is made of any parcel of land within the preserve that has been bid in for the state at any tax sale for taxes levied before April 19, 1929, or when the tax liens on the land are assigned to an actual purchaser, the county auditor shall report the fact to the commissioner of natural resources, and the county treasurer shall send the proceeds of redemption to the commissioner of management and budget.

Subd. 4. **Drainage ditch bonds; reports.** (a) After each distribution of the tax collections on the June and November tax settlements, the county auditor shall certify to the commissioner of natural resources the following information relating to bonds issued to finance or refinance public drainage ditches wholly or partly within the preserve and the collection of assessments levied on account of the ditches:

- (1) the amount of principal and interest to become due on the bonds before the next tax settlement and distribution;
- (2) the amount of money collected from the drainage assessments and credited to the funds of these ditches; and
- (3) the amount of the deficit in the ditch fund of the county chargeable to the ditches.

(b) On approving this certificate, the commissioner of natural resources shall draw a warrant or warrants on the commissioner of management and budget, payable out of the Red Lake Game Preserve fund, for the amount of the deficit in favor of the county.

(c) As to public drainage ditches wholly within the preserve, the amount paid to or for the benefit of the county under paragraph (b) must never exceed the principal and interest of the bonds issued to finance and refinance the ditches outstanding after April 19, 1929, less money on hand in the county ditch fund to the credit of the ditches. The liability shall be reduced, from time to time, by the amount of all payments of assessments extended after April 19, 1929, made by the owners of lands assessed before that date for benefits on account of the ditches.

(d) As to public drainage ditches partly within and partly outside the preserve, the amount paid to or for the benefit of the county must never exceed a certain percentage of bonds issued to finance and refinance the ditches so outstanding, less money on hand in the county ditch fund to the credit of the ditches after April 19, 1929. This percentage must bear the same proportion to the whole amount of the bonds as the original benefits assessed against lands within the preserve bear to the original total benefits assessed to the entire system of ditches. The liability shall be reduced, from time to time, by the payments of all assessments extended after April 19, 1929, made by the owners of lands in the preserve, of assessments for benefits assessed before April 19, 1929, on account of the ditch.

(e) The commissioner of natural resources may provide and prescribe the forms for reports required by sections 84A.01 to 84A.11 and require any additional information from county officials that the commissioner of management and budget finds necessary for the proper administration of sections 84A.01 to 84A.11.

**History:** (5620-4) 1929 c 258 s 4; 1973 c 123 art 5 s 7; 1973 c 492 s 14; 1976 c 231 s 21; 1986 c 444; 1987 c 229 art 1 s 1; 2003 c 112 art 2 s 50; 2009 c 101 art 2 s 109