

**89.034 TAX-FORFEITED LANDS, INCLUSION IN STATE FORESTS.**

Whenever the board of county commissioners, by resolution duly adopted, resolves that any lands, forfeited for nonpayment of taxes, lying within the boundaries of any of the forests hereinabove designated, or that certain tax-forfeited land lying outside of such boundaries and classified as conservation lands are suitable primarily for the growing of timber and timber products, it may submit such resolution to the commissioner. If, upon investigation, the commissioner determines that the lands covered by such resolution can best be managed and developed as state forest lands or as a portion of an existing state forest, the commissioner shall make a certificate describing the lands and reciting the acceptance thereof on behalf of the state as state forest lands. The commissioner shall transmit the certificate to the county auditor, who shall note the same upon records of the auditor and record the same with the county recorder. The title to all lands so accepted shall be held by the state free from any trust in favor of any and all taxing districts, and such lands shall thereafter be managed and devoted to the purposes of state forest lands in the same manner as lands hereinabove set apart as state forest lands, and subject to all the provisions of law.

**History:** *1943 c 171 s 5; 1961 c 223 s 8; 1976 c 181 s 2; 1986 c 444*