88.51 AUXILIARY FORESTS; TAX RATE, SPECIAL TAXES.

Subdivision 1. **Annual tax.** (a) From and after the filing of the contract creating any tract of land an auxiliary forest under sections 88.49 to 88.53 and hereafter upon any tract heretofore created as an auxiliary forest, the surface of the land, exclusive of mineral or anything of value thereunder, must be taxed annually at the rate of 10 cents per acre. This tax must be levied and collected, and the payment of the tax, with penalties and interest, enforced in the same manner as other taxes on real estate, and must be credited to the funds of the taxing districts affected in the proportion of their interest in the taxes on this land if it had not been so made an auxiliary forest; provided, that such tax is due in full on or before May 31, after the levy thereof. Failure to pay when due any tax so levied is cause for cancellation of the contract.

(b) The levy upon the land of the taxes provided for by section 88.49, subdivision 5, upon the cancellation of a contract, discharges and annuls all unpaid taxes levied or assessed on the land.

Subd. 2. MS 2014 [Repealed, 1Sp2015 c 4 art 4 s 150]

Subd. 3. **Determining estimated market value.** In determining the net tax capacity of property within any taxing district, the value of the surface of lands within any auxiliary forest in the taxing district, as determined by the county board, shall, for all purposes except the levying of taxes on lands within any such forest, be deemed the estimated market value of those surface lands.

History: *(4031-65) 1927 c 247 s 6; 1929 c 245 s 1; 1945 c 269 s 3,5; 1947 c 467 s 2,3; 1953 c 246 s 2; 1957 c 694 s 1; 1975 c 339 s 8; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 2013 c 143 art 14 s 6; 1Sp2015 c 4 art 4 s 52,53*