

provide for the *purchase and* installation in the office of the sheriff and at such other places within each county as it may direct, and in at least one motor vehicle used by the sheriff in the conduct of his office, a locked-in radio receiving set of the character prescribed by the bureau, for use in connection with the broadcasting station or stations so established."

Sec. 2. **City broadcasting stations.**—That Laws of 1935, Chapter 195, Section 4, be amended so as to read as follows:

"Sec. 4. The council of each city in the state shall, and the council of each village in the state may, *purchase*, install and maintain in such place as said council may determine at least one such locked-in radio receiving set as may be prescribed by the bureau for use in law enforcement and police work in such city or village in connection with the broadcasting system thereby established."

Sec. 3. **Commission may purchase receiving sets.**—That Laws of 1935, Chapter 195, Section 5, be amended so as to read as follows:

"Sec. 5. The commission shall purchase and supply the bureau of criminal apprehension with such locked-in radio receiving sets as are deemed necessary by the superintendent."

Approved January 27, 1936.

CHAPTER 105—S. F. No. 106.

An act amending Laws 1935, Chapter 386, relating to the leasing and sale of delinquent tax lands acquired by the state.

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

Section 1. Laws 1935, Chapter 386, Section 1, is amended to read as follows:

"Section 1. Sale and lease of certain delinquent tax lands.—All parcels of land becoming the absolute property of the state in trust as aforesaid, *under the provisions of any existing law declaring the forfeiture of lands to the state for taxes*, shall be classified by the county board of the county wherein such parcels lie as agricultural and non-agricultural, which classification shall be approved by the conservation com-

mission before any lands are offered for sale, as hereinafter provided. In making such classification the county board may make use of such data and information as the state land use committee and the county land classification committee of such county may have available at the time such classification is made. The county board of the county wherein such parcels of land lie shall determine the appraised value of said parcels and may re-appraise annually if in their judgment it be deemed necessary to carry out the intent of this act. All such parcels of land shall be sold by the state, at public or private sale, as hereinafter provided, if it shall be determined, by the county board of the county wherein such parcels lie, that it is advisable to do so, having in mind their accessibility, their proximity to existing public improvements, and the effect of their sale and occupancy on the public burdens. Such sale shall be conducted by the county auditor at the county seat of the county in which such parcels lie, and shall be sold for cash only and at the appraised value, unless the county board of said county shall have adopted a resolution providing for their sale on terms, in which event such resolution shall control with respect thereto. Provided, however, that when the sale is made on terms other than for cash only a payment of at least ten per cent of the purchase price must be made at the time of purchase, thereupon the balance shall be paid in not to exceed ten equal annual installments, and providing further that no standing timber or timber products shall be removed from said lands until an amount equal to the appraised value of such timber or timber products has been paid by the purchaser. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum. Such sale shall be immediately cancelled by the tax commission in the manner now or hereafter provided by law for the cancellation of contracts for the sale of real estate, if the purchaser shall fail to pay any of such deferred installments when due or the current taxes for any year thereafter, except that upon recommendation of the county board, and where the circumstances are such that the tax commission after investigation is satisfied that the purchaser has made every effort possible to make payment of both the annual installment and said taxes, and that there has been no wilful neglect on the part of the purchaser in meeting these obligations, then the said tax commission may extend the time for said payment for such period as it may deem warranted. On payment in full of the purchase price, appropriate conveyance in fee, in such form as may be prescribed by the attorney general, shall be issued by the Minnesota tax commission, which conveyance shall have the force and effect of a patent from the state. The sale

herein provided for shall commence at such time as the county board of the county wherein such parcels lie, shall direct. The county auditor shall offer the parcels of land in the order in which they appear in the notice of sale, and shall sell them to the highest bidder, but not for a less sum than the appraised value, until all of the parcels of land shall have been offered, and thereafter he shall sell any remaining parcels to anyone offering to pay the appraised value thereof. Said sale shall continue until all such parcels are sold or the county board shall order a re-appraisal. This may be added to annually by publishing the descriptions and appraised values, of such parcels of land as shall have become forfeited since the commencement of any prior sale and such parcels as shall have been re-appraised, in the same manner as hereinafter provided for the publication of the original list. All parcels of land not offered for immediate sale shall continue to be held in trust by the state for the taxing districts interested in each of said parcels, under the supervision of the conservation commission."

Sec. 2. Auditor to cancel taxes.—Laws 1935, Chapter 386, Section 7, is amended to read as follows:

"Section 7. Immediately after forfeiture to the state of any parcel of land, as provided by *Laws 1935, Chapter 278*, the county auditor shall cancel all taxes and tax liens appearing upon the records, both delinquent and current, and all special assessments, delinquent or otherwise. *Nothing in this section shall apply to the cancellation of taxes and tax liens on state trust fund land.*"

Approved January 27, 1936.

CHAPTER 106—S. F. No. 181.

An act to appropriate money for the publication of the Laws of the 1935 Special Session in the various legal newspapers of the state and for printing and binding of the Special Session Laws of 1935, printing and binding of the permanent journals of the Senate and House and all other Legislative printing and binding.

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

Section 1. **Appropriation for publication and printing of**