

point in the north line of the SW $\frac{1}{4}$  of section 28 distant 667.26 feet east of the point of beginning; thence west along said north line 667.26 feet to the point of beginning.

The parcel last described constituting a total area of 35 acres more or less.

**Sec. 2. Title examination by attorney general.** Before said deeds are exchanged, said Shattuck School shall furnish to the state of Minnesota a complete abstract of title to said land to be conveyed, to said state, and the title as shown by said abstract shall be approved by the attorney general as a good title, free and clear of all encumbrances, and the form of the deed to said state shall be approved by the attorney general.

**Sec. 3. Filing with state auditor.** Upon receiving said deed from the Shattuck School, as grantor, to the state of Minnesota, as grantee, the same, together with the abstract and the approving opinion of the attorney general, shall be filed with the state auditor.

Approved March 24, 1947.

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#### CHAPTER 140—S. F. No. 626

*An act relating to the sale of tax-forfeited land and timber; amending Minnesota Statutes 1945, Section 282.01, Subdivision 3.*

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

Section 1. Minnesota Statutes 1945, Section 282.01, Subdivision 3, is amended to read as follows :

**282.01. Classification of tax-forfeited lands. Subd. 3. Sale of non-conservation lands.** All such parcels of land classified, as non-conservation, except those which may be reserved, as hereinafter provided, shall be sold 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. Any parcels of land proposed to be sold shall be first appraised by the county board of the county wherein such parcels lie, and such parcels may be reappraised whenever the county board deems it necessary

to carry out the intent of sections 282.01 to 282.13. In such appraisal the value of the land and any standing timber thereon shall be separately determined. Before any parcel of land is sold the appraised value of the timber thereon shall first have been approved by the commissioner of conservation.

In any county wherein a state forest or any part thereof is located, the county auditor shall submit to the commissioner of conservation at least 30 days before the first publication of the list of lands to be offered for sale a list of all lands included therein which are situated outside of any incorporated municipality. If at any time before the opening of the sale the commissioner notifies the county auditor in writing that he finds standing timber on any parcel of such land, such parcel shall not be sold unless the requirements of this section respecting the separate appraisal of such timber and the approval thereof by the commissioner shall have been complied with. *The commissioner may waive the requirement of the aforesaid 30 day notice as to any parcel of land which has been examined and the timber value approved as required by this section.*

If any public improvement is made by a municipality after any parcel of land has been forfeited to the state for the non-payment of taxes and such improvement is assessed in whole or in part against the property benefited thereby, the clerk of such municipality shall certify to the county auditor, immediately upon the determination of the assessments for such improvement, the total amount that would have been assessed against such parcel of land if it had been subject to assessment. The county board shall determine the amount, if any, by which the value of such parcel was enhanced by such improvement and shall include such amount as a separate item in fixing the appraised value for the purposes of sale. In classifying, appraising, and selling such lands, the county board may designate the tracts as assessed and acquired, or may by resolution provide for the subdivision of such tracts into smaller units or for the grouping of several such tracts into one tract when such subdivision or grouping is deemed advantageous for the purpose of sale, but each such smaller tract or larger tract must be classified and appraised as such before being offered for sale. If any such lands have once been classified, the board of county commissioners, in its discretion, may, by resolution, authorize the sale of such smaller tract or larger tract without reclassification.

Approved March 25, 1947.