

CHAPTER 32—H. F. No. 183

An act relating to taxation of real estate; amending Minnesota Statutes 1953, Section 282.241, as amended.

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

Section 1. Minnesota Statutes 1953, Section 282.241, as amended by Laws 1955, Chapter 612, Section 1, is amended to read:

282.241 Repurchase after forfeiture for taxes. The owner at the time of forfeiture or his heirs, devisees, or representatives, or any person to whom the right to pay taxes was given by statute, mortgage, or other agreement, may repurchase on or before November 1, 1957, any parcel of land claimed by the state to be forfeited to the state for taxes unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, or is under mineral prospecting permit or lease, or proceedings have been commenced by the state or any of its political subdivisions or by the United States to condemn such parcel of land. Said parcel of land may be repurchased for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by section 282.251, together with penalties, interest, and costs, which did or would have accrued if such parcel of land had not forfeited to the state. Such repurchase shall be permitted only after the adoption of a resolution by the board of county commissioners determining that thereby undue hardship or injustice resulting from the forfeiture will be corrected, or that permitting such repurchase will promote the use of such lands that will best serve the public interest; provided further such repurchase shall be subject to any easement, lease or other encumbrance granted by the state prior thereto, and if said land is located within a restricted area established by any county under Laws 1939, Chapter 340, such repurchase shall not be permitted unless said resolution with respect thereto is adopted by the unanimous vote of the board of county commissioners.

Approved February 21, 1957.

CHAPTER 33—H. F. No. 219

[Coded in Part]

An act relating to Minnesota business corporations; amending Minnesota Statutes 1953, Section 301.39, Subdivision 3, and adding a new Subdivision thereto.

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