

CHAPTER 282

TAX-FORFEITED LAND SALES

<p>Sec. 282.01 Classification of tax-forfeited lands NON-CONSERVATION AREA 282.02 List of lands offered for sale 282.03 Limitations in use of lands 282.04 County auditor may sell hay stumpage; lease lands, and sell timber 282.05 Proceeds to be apportioned 282.06 Exemption of certain lands 282.07 Auditor to cancel taxes 282.08 Apportionment of proceeds 282.09 Forfeited tax sale fund 282.10 Reimbursement of purchase price in certain cases 282.11 Application 282.12 All minerals reserved 282.13 County land commissioner; compensation 282.131 Certain powers and duties may be delegated CONSERVATION AREA 282.14 Classification of forfeited lands 282.15 Sales of forfeited lands 282.151 Commissioner authorized to sell certain lands 282.16 Public sale; notice 282.17 Cancellation of contracts 282.171 Contracts relating to tax-forfeited lands with members of armed forces may not be canceled for duration 282.18 County auditor to lease lands</p>	<p>Sec. 282.19 County treasurer to collect payments 282.20 Mineral rights reserved 282.21 Conveyance 282.22 Non-agricultural lands to be reserved 282.221 Forfeited lands 282.222 Sale 282.223 Taxes canceled 282.224 Conveyance 282.225 Mineral rights reserved 282.226 Funds collected 282.23 Sale of certain lands forfeited for taxes in 1926 and 1927 282.241 Repurchase of land after forfeiture for taxes 282.251 Special assessment reinstated upon repurchase 282.261 Down payment; instruments 282.271 Notice of payments due 282.281 Repurchase subject to existing leases 282.291 Payments, where made 282.301 Receipts for payments 282.311 Exceptions 282.321 Limitations 282.322 Forfeited lands list 282.323 Capitol areas 282.324 When right of repurchase vests 282.33 Lost or destroyed deeds 282.34 Reinstatement of agreements on tax-forfeited lands 282.35 Owner of forfeited land may re-purchase</p>
---	---

282.01 CLASSIFICATION OF TAX-FORFEITED LANDS. Subdivision 1. Conservation or non-conservation. All parcels of land becoming the property of the state in trust under the provisions of any law now existing or hereafter enacted 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 conservation or non-conservation. Such classification shall be made, with consideration, among other things, to the present use of adjacent lands, the productivity of the soil, the character of forest or other growth, accessibility of lands to establish roads, schools, and other public services, and their peculiar suitability or desirability for particular uses. Such classification, furthermore, shall aid: to encourage and foster a mode of land utilization that will facilitate the economical and adequate provision of transportation, roads, water supply, drainage, sanitation, education, and recreation; to facilitate reduction of governmental expenditures; to conserve and develop the natural resources; and to foster and develop agriculture and other industries in the districts and places best suited thereto. In making such classification the county board may make use of such data and information as may be made available by any office or department of the federal, state, or local governments, or by any other person or agency possessing information pertinent thereto at the time such classification is made. Such lands may be reclassified from time to time as the county board may deem necessary or desirable, except as to conservation lands held by the state free from any trust in favor of any taxing district. Provided that if any such lands are located within the boundaries of any organized town, or incorporated municipality, the classification or reclassification and sale shall first be approved by the town board of such town or the governing body of such municipality in so far as the lands located therein are concerned. Any tax-forfeited lands may be sold by the county board to any organized or incorporated governmental subdivision of the state for any public purpose for which such subdivision is authorized to acquire property or may be released from the trust in favor of the taxing districts upon application of any state agency for any authorized use at not less than their value as determined by the county board. The commissioner of taxation shall have power to convey by deed in the name of the state any tract of tax-forfeited land held in trust in favor of the taxing districts, to any governmental subdivision for any authorized public use, provided that an application therefor shall be submitted to

MINNESOTA STATUTES 1945

2209

TAX-FORFEITED LAND SALES 282.01

the commissioner with a statement of facts as to the use to be made of such tract and the need therefor and the recommendation of the county board. The deed of conveyance shall be upon a form approved by the attorney general and shall be conditioned upon continued use for the purpose stated in the application.

Whenever any governmental subdivision to which any tax-forfeited land has been conveyed for a specified public use as provided in this section shall fail to put such land to such use or shall abandon such use, the governing body of the subdivision shall authorize the proper officers to convey the same to the State of Minnesota, and such officers shall execute a deed of such conveyance forthwith, in form approved by the attorney general. No vote of the people shall be required for such conveyance. In case any such land shall not be so conveyed to the state, the commissioner of taxation shall by written instrument, in form approved by the attorney general, declare the same to have reverted to the state, and shall serve a notice thereof, with a copy of the declaration, by registered mail upon the clerk or recorder of the governmental subdivision concerned, provided, that no declaration of reversion shall be made earlier than five years from the date of conveyance for failure to put such land to such use or from the date of abandonment of such use if such lands have been put to such use. The commissioner shall file the original declaration in his office, with verified proof of service as herein required. The governmental subdivision may appeal to the district court of the county in which the land lies by filing with the clerk of court a notice of appeal, specifying the grounds of appeal and the description of the land involved, mailing a copy thereof by registered mail to the commissioner of taxation, and filing a copy thereof for record with the register of deeds or registrar of titles, all within 30 days after the mailing of the notice of reversion. The appeal shall be tried by the court in like manner as a civil action. If no appeal is taken as herein provided, the declaration of reversion shall be final. The commissioner of taxation shall file for record with the register of deeds or registrar of titles, of the county within which the land lies, a certified copy of the declaration of reversion and proof of service.

Subd. 2. Conservation lands under supervision of county board. Lands classified as conservation lands, unless reclassified as non-conservation lands, sold to a governmental subdivision of the state, designated as lands primarily suitable for forest production and sold as hereinafter provided, or released from the trust in favor of the taxing districts, as herein provided, will be held under the supervision of the county board of the county within which such parcels lie.

The county board may, by resolution duly adopted, declare lands classified as conservation lands as primarily suitable for timber production and as lands which should be placed in private ownership for such purposes. If such action be approved by the commissioner of conservation, the lands so designated, or any part thereof, may be sold by the county board in the same manner as provided for the sale of lands classified as non-conservation lands. Such county action and the approval of the commissioner shall be limited to lands lying within areas zoned for restricted uses under the provisions of Laws 1939, Chapter 340, or any amendments thereof.

The county board may, by resolution duly adopted, resolve that certain lands classified as conservation lands shall be devoted to conservation uses and may submit such resolution to the commissioner of conservation. If, upon investigation, the commissioner of conservation determines that the lands covered by such resolution, or any part thereof, can be managed and developed for conservation purposes, he shall make a certificate describing the lands and reciting the acceptance thereof on behalf of the state for such purposes. The commissioner shall transmit the certificate to the county auditor, who shall note the same upon his records and record the same with the register of deeds. 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 be devoted thereafter to the purposes of forestry, water conservation, flood control, parks, game refuges, controlled game management areas, public shooting grounds, or other public recreational or conservation uses, and managed, controlled, and regulated for such purposes under the jurisdiction of the commissioner of conservation and the divisions of his department. In case the commissioner of conservation shall determine that any tract of land so held by the state and situated within or adjacent to the boundaries of any governmental subdivision of the state is suitable for use by such subdivision for any authorized public purpose, he may convey such tract by deed in the name of

MINNESOTA STATUTES 1945

the state to such subdivision upon the filing with him of a resolution adopted by a majority vote of all the members of the governing body thereof, stating the purpose for which the land is desired. The deed of conveyance shall be upon a form approved by the attorney general conditioned upon continued use for the purpose stated in the resolution. All proceeds derived from the sale of timber, lease of hay stumpage, or other revenue from such lands under the jurisdiction of the conservation commissioner shall be paid into the general revenue fund of the state. The county auditor, with the approval of the county board, may lease conservation lands remaining under the jurisdiction of the county board and sell timber and hay stumpage thereon in the manner hereinafter provided, and all proceeds derived therefrom shall be distributed in the same manner as provided in section 282.04.

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.

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.

Subd. 4. Conduct of sale. Such sale shall be conducted by the county auditor at the county seat of the county in which such parcels lie, and such parcels shall be sold for cash only and at not less than the appraised value, unless the county board of the county shall have adopted a resolution providing for their sale on terms, in which event such resolution shall control with respect thereto. 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 instalments. No standing timber or timber products shall be removed from these lands until an amount equal to the appraised value of all such timber or timber products as may have been standing on such lands at the time of purchase has been paid by the purchaser; provided, that in case

any parcel of land bearing standing timber or timber products is sold at public auction for more than the appraised value, the amount bid in excess of the appraised value shall be allocated between the land and the timber in proportion to the respective appraised values thereof, and no standing timber or timber products shall be removed from such land until the amount of such excess bid allocated to timber or timber products shall have been paid in addition to the appraised value thereof. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum. The purchaser at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state.

Subd. 5. Sale on terms; certificate. When sales hereafter are made on terms the purchaser shall receive a certificate from the county auditor in such form, consistent with the provisions of sections 282.01 to 282.13 and setting forth the terms of sale, as may be prescribed by the attorney general. Failure of the purchaser or any person claiming under him, to pay any of the deferred instalments with interest, or the current taxes, or to comply with any conditions that may have been stipulated in the notice of sale or in the auditor's certificate herein provided for, shall constitute default; and the state may, by order of the county board, during the continuance of such default, without notice, declare such certificate canceled and take possession of such lands and may thereafter resell or lease the same in the same manner and under the same rules as other lands forfeited to the state for taxes are sold or leased. When the county board shall have adopted a resolution ordering the cancelation of such certificate or certificates the cancelation shall be deemed complete and a reentry shall be deemed to have been made on the part of the state without any other act or deed, and without any right of redemption by the purchaser or any one claiming under him; and the original purchaser in default or any person claiming under him, who shall remain in possession or enter thereon shall be deemed a willful trespasser and shall be punished as such.

When the cancelation of such certificate has been completed the county auditor shall cancel all taxes and tax liens, delinquent and current, and special assessments, delinquent or otherwise, imposed upon the lands described in the certificate after the issuance thereof by him.

Subd. 6. Sales certified to commissioner of taxation. When any sale has been made by the county auditor under sections 282.01 to 282.13, he shall immediately certify to the commissioner of taxation such information relating to such sale, on such forms as the commissioner of taxation may prescribe as will enable the commissioner of taxation to prepare an appropriate deed if the sale is for cash, or keep his necessary records if the sale is on terms; and not later than October 31st of each year the county auditor shall submit to the commissioner of taxation a statement of all instances wherein any payment of principal, interest or current taxes on lands held under certificate, due or to be paid during the preceding calendar years, are still outstanding at the time such certificate is made. When such statement shows that a purchaser or his assignee is in default, the commissioner of taxation may instruct the county board of the county in which the land is located to cancel said certificate of sale in the manner provided by subdivision 5 of this section, provided that upon recommendation of the county board, and where the circumstances are such that the commissioner of taxation after investigation is satisfied that the purchaser has made every effort reasonable to make payment of both the annual instalment and said taxes, and that there has been no wilful neglect on the part of the purchaser in meeting these obligations, then the commissioner of taxation may extend the time for the payment for such period as he may deem warranted, not to exceed one year. 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 commissioner of taxation, which conveyance shall have the force and effect of a patent from the state.

Subd. 7. Sales, when commenced, how land offered for sale. 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 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

MINNESOTA STATUTES 1945

anyone offering to pay the appraised value thereof. Said sale shall continue until all such parcels are sold or until the county board shall order a re-appraisal or shall withdraw any or all such parcels from sale. Such list of lands may be added to and the added lands may be sold at any time by publishing the descriptions and appraised values of such parcels of land as shall have become forfeited and classified as non-conservation since the commencement of any prior sale or such parcels as shall have been reappraised, or such parcels as shall have been reclassified as non-conservation or such other parcels as are subject to sale but were omitted from the existing list for any reason in the same manner as hereinafter provided for the publication of the original list, provided that any parcels added to such list shall first be offered for sale to the highest bidder before they are sold at appraised value. All parcels of land not offered for immediate sale, as well as parcels of such lands as are offered and not immediately sold 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 county board, and such parcels may be used for public purposes until sold, as the county board may direct.

[1935 c. 386 s. 1; Ex. 1936 c. 105 s. 1; 1939 c. 328 s. 1; 1941 c. 394 s. 1; 1941 c. 511; 1943 c. 37 s. 1; 1943 c. 204 ss. 1, 2; 1943 c. 627 ss. 1, 2, 3; 1945 c. 99 s. 1; 1945 c. 150 ss. 1, 2; 1945 c. 574 s. 1] (2139-15)

NON-CONSERVATION AREA

282.02 LIST OF LANDS OFFERED FOR SALE. Immediately after classification and appraisal of the land and, in the case of timbered land, after approval of the appraisal of the timber by the commissioner of conservation, the county board shall provide and file with the county auditor a list of parcels of land to be offered for sale. This list shall contain a description of the parcels of land and the appraised value thereof; provided that the description and appraised value may be omitted in the discretion of the county board. The auditor shall publish a notice of the forfeiture and intended public sale of such parcels of land and a copy of the resolution of the county board fixing the terms of the sale, if other than for cash only, by publication once a week for two weeks in the official newspaper of the county, the last publication to be not less than ten days previous to the commencement of the sale. A notice in substantially the following form shall be sufficient:

"Notice is hereby given that I shall sell to the highest bidder, at my office in the court-house in the city or village of....., in the county of....., the following described parcels of land forfeited to the state for non-payment of taxes which have been classified and appraised as provided by law. Such sale will be governed, as to terms, by the resolution of the county board authorizing the same, and commence at.....o'clock a. m., on the.....day of....., 19.....

Description..... Appraised value
Subdivision Sec. Twp. Range \$

or
Lot or Block

Given under my hand and seal this.....day of....., 19.....

County Auditor,
.....County, Minnesota."

[1935 c. 386 s. 2; 1939 c. 328 s. 2] (2139-16)

282.03 LIMITATIONS IN USE OF LANDS. There may be attached to the sale of any parcel of forfeited land, if in the judgment of the county board it seems advisable, conditions limiting the use of the parcel so sold or limiting the public expenditures that shall be made for the benefit of the parcel or otherwise safeguarding against the sale and occupancy of these parcels unduly burdening the public treasury.

[1935 c. 386 s. 3] (2139-17)

282.04 COUNTY AUDITOR MAY SELL HAY STUMPAGE, LEASE LANDS, AND SELL TIMBER. Subdivision 1. Sale made for cash. The county auditor may sell dead, down and mature timber upon any tract that may be approved by the conservation commissioner. Such sale of timber products shall be made for cash at not less than the appraised value determined by the county board to the highest bidder after not less than one week's published notice in an official paper within

the county. Any timber offered at such public sale and not sold may thereafter be sold at private sale by the county auditor at not less than the appraised value thereof, until such time as the county board may withdraw such timber from sale. The appraised value of the timber and the forestry practices to be followed in the cutting of said timber shall be approved by the commissioner of conservation. Payment of the full sale price of all timber sold on tax forfeited lands shall be made in cash at the time of the timber sale. The county board may require final settlement on the basis of a scale of cut products. Any parcels of land from which timber is to be sold by scale of cut products shall be so designated in the published notice of sale above mentioned, in which case the notice shall contain a description of such parcels, a statement of the estimated quantity of each specie of timber thereon and the appraised price of each specie of timber for 1000 feet, per cord or per piece, as the case may be. In such cases any bids offered over and above the appraised prices shall be by percentage, the per cent bid to be added to the appraised price of each of the different species of timber advertised on the land. The purchaser of timber from such parcels shall pay in cash at the time of sale at the rate bid for all of the timber shown in the notice of sale as estimated to be standing on the land, and in addition shall pay at the same rate for any additional amounts which the final scale shows to have been cut or was available for cutting on the land at the time of sale under the terms of such sale. Where the final scale of cut products shows that less timber was cut or was available for cutting under terms of such sale than was originally paid for, the excess payment shall be refunded from the forfeited tax sale fund upon the claim of the purchaser, to be audited and allowed by the county board as in case of other claims against the county. No timber may be removed from such parcels of land until scaled by a person or persons designated by the county board and approved by the commissioner of conservation. No timber shall be removed until fully paid for in cash. Small amounts of green standing, dead, down, dying, insect infected or diseased timber not exceeding \$250 in appraised valuation may be sold for not less than the full appraised value at private sale to individual persons without first publishing notice of sale or calling for bids, provided that in case of such sale involving a total appraised value of more than \$50.00 the sale shall be made subject to final settlement on the basis of a scale of cut products in the manner above provided and not more than one such sale, directly or indirectly to any individual shall be in effect at one time. As directed by the county board, the county auditor may lease tax forfeited land to individuals, corporations or organized subdivisions of the state at public or private vendue with or without provision for annual renewal, and at such prices and under such terms as the county board may prescribe, for use as cottage and camp sites and for agricultural purposes and for the purpose of taking and removing of hay stumpage, sand, gravel, clay, rock, marl, peat, and black dirt therefrom, for storing thereon ore, waste materials from mines, or rock and tailings from ore milling plants and for garden sites and other temporary uses provided that no leases shall be for a period to exceed one year. Under like conditions the county auditor may grant easements or permits over and across any unsold tax forfeited lands for the purpose of permitting the passage over and across such lands of telephone, telegraph, electric power and light, sewer and water lines, highways, and railroads; provided that all lands subject to such agreements, lease and easements shall be subject to sale at any time and to leasing of such lands for mineral or other legal purposes and shall contain a provision for cancelation by order of the county board at any time upon three months' written notice for any cause specified in the agreement; provided further that any leases involving a consideration of more than \$10.00 per year shall first be offered at public sale in the same manner provided herein for sale of timber. Upon the sale of any such leased land, it shall remain subject to the lease for not to exceed one year from the beginning of the term of the lease. Any rent paid by the lessee for the portion of the term cut off by such cancelation shall be refunded from the forfeited tax sale fund upon the claim of the lessee, to be audited and allowed by the county board as in case of other claims against the county.

Subd. 2. **Rights before sale.** Until after the sale of a parcel of forfeited land the county auditor may, with the approval of the county board of commissioners, provide for the repair and improvement of any building or structure located upon such parcel, if it is determined by the county board that such repairs or improve-

MINNESOTA STATUTES 1945

ments are necessary for the operation, use, preservation and safety thereof; and, if so authorized by the county board, the county auditor may insure any such building or structure against loss or damage resulting from fire or windstorm; he may purchase workmen's compensation insurance to insure the county against claims for injury to the persons therein employed by the county; and he may insure the county, its officers and employees against claims for injuries to persons or property because of the management, use or operation of such building or structure. Such county auditor may, with the approval of the county board, provide for the demolition of any such building or structure, which has been determined by the county board to be within the purview of section 73.09, and for the sale of salvaged materials therefrom. The net proceeds from any sale of such salvaged materials, of timber or other products or leases made under this law shall be deposited in the forfeited tax sale fund and shall be distributed in the same manner as if the parcel had been sold.

Before the sale of a parcel of forfeited land located in an urban area, the county auditor may with the approval of the county board provide for the grading thereof by filling or the removal of any surplus material therefrom, and where the physical condition of forfeited lands is such that a reasonable grading thereof is necessary for the protection and preservation of the property of any adjoining owner, such adjoining property owner or owners may make application to the county board to have such grading done. If, after considering said application, the county board believes that such grading will enhance the value of such forfeited lands commensurate with the cost involved, it may approve the same and any such work shall be performed under the supervision of the county or city engineer, as the case may be, and the expense thereof paid from the forfeited tax sale fund.

Subd. 3. Partition. Where an undivided portion of any parcel of land is forfeited to the state for taxes, the owner or owners of the portions of said parcel not forfeited, or the State of Minnesota, may in the manner provided by sections 558.01 to 558.32, maintain an action for the partition of said parcel making the state or other owners as their interests may appear a defendant in the action. If the state is made a defendant in the action, the summons shall be served upon the auditor of the county in which the land is located, and the county attorney shall appear for the state.

[1935 c. 386 s. 4; 1939 c. 328 s. 3; 1941 c. 355 s. 1; 1943 c. 627 s. 4; 1945 c. 92 s. 1; 1945 c. 93 s. 1] (2139-18)

282.05 PROCEEDS TO BE APPORTIONED. The net proceeds received from the sale or rental of forfeited lands shall be apportioned to the general funds of the state or municipal subdivision thereof, in the manner hereinafter provided, and shall be first used by the municipal subdivision to retire any indebtedness then existing.

[1935 c. 386 s. 5] (2139-19)

282.06 EXEMPTION OF CERTAIN LANDS. Lands becoming the absolute property of the state embraced within any game preserve, created by and established under authority of sections 84.16 to 84.26, or any like act, or embraced within any reforestation or flood control project created by and established under authority of sections 94.20 to 94.30 or sections 88.54 to 88.63, except lands in villages and cities, shall not be subject to the provisions of sections 282.01 to 282.13.

[1935 c. 386 s. 6] (2139-20)

282.07 AUDITOR TO CANCEL TAXES. Immediately after forfeiture to the state of any parcel of land, as provided by sections 281.16 to 281.27, 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. When the interest of a purchaser of state trust fund land sold under certificate of sale, or of his heirs or assigns or successors in interest, shall by reason of tax delinquency be transferred to the state as provided by law, such interest shall pass to the state free from any trust obligation to any taxing district and free from all special assessments and such land shall become unsold trust fund land.

[1935 c. 386 s. 7; Ex. 1936 c. 105 s. 2; 1937 c. 326 s. 1] (2139-21)

282.08 APPORTIONMENT OF PROCEEDS. The net proceeds from the sale or rental of any parcel of forfeited land, or from the sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein, as follows:

(1) Such portion as may be required to pay any amounts included in the appraised value under section 282.01, subdivision 3, as representing increased value due to any public improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purpose, whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto;

(3) Such portion of the remainder as may have been theretofore levied on the parcel of land for any bond issue of the school district, town, city, village, or county, wherein the parcel of land is situated shall be apportioned to the municipal subdivisions in the proportions of their respective interest; and

(4) Any balance remaining shall be apportioned as follows: state, ten per cent; county, 30 per cent; town, village, or city, 20 per cent; and school district, 40 per cent.

[1935 c. 386 s. 8; 1939 c. 328 s. 4; 1941 c. 394 s. 2] (2139-22)

282.09 FORFEITED TAX SALE FUND. The county auditor and county treasurer shall place all moneys received through the operation of sections 282.01 to 282.13 in a fund to be known as the forfeited tax sale fund and all disbursements and costs shall be charged against that fund, when allowed by the county board, including compensation of the members of the county board at not to exceed \$3.00 per day and mileage as now fixed by law and such compensation as the county board shall allow the county auditor and for other necessary clerical help. Compensation allowed to members of county boards hereunder shall be in addition to other compensation allowed by law, provided that the amount received hereunder shall not increase the total compensation received by any such member to more than \$1,200 in any one year. Out of the gross proceeds in this fund there shall be paid to the state, in addition to any distribution of net proceeds therefrom, a fee of \$2.00 for each and every state deed hereafter issued or re-issued by the commissioner of taxation pursuant to the sale of any tax forfeited lands. Fees so charged shall be included in the annual settlement by the county auditor as hereinafter provided. On or before February one in each year, the commissioner of taxation shall certify to the state treasurer, by counties, the total number of state deeds issued and re-issued during the preceding calendar year for which such fees are charged and the total amount thereof. When disbursements are made from the fund for repairs, refundments, expenses of actions to quiet title, or any other purpose which particularly affects specific parcels of forfeited lands, the amount of such disbursements shall be charged to the account of the taxing districts interested in such parcels. The county auditor shall make an annual settlement of the net proceeds received from sales and rentals by the operation of sections 282.01 to 282.13, at the regular March settlement, for the preceding calendar year.

In all counties within whose territorial boundaries there is situated a city of the first class, from said "Forfeited Tax Sale Fund," the authorities duly charged with the execution of the duties imposed by sections 282.01 to 282.13, at their discretion, may expend moneys to reimburse any such city within said county for the expense incurred by said city in repairing any sewer or water main either inside or outside of any curb line situated along any property forfeited to the state for non-payment of taxes, and for the cutting down of weeds on all tax-forfeited lands. In any year, the moneys to be expended for the cutting down of weeds, shall not exceed in amount more than five per cent of the net proceeds of said "Forfeited Tax Sale Fund" during the preceding calendar year, or \$5,000, whichever is the lesser sum.

[1935 c. 386 s. 9; 1939 c. 328 s. 5; 1943 c. 472 s. 1; 1945 c. 158 s. 1; 1945 c. 294 s. 1] (2139-23)

282.10 REIMBURSEMENT OF PURCHASE PRICE IN CERTAIN CASES. When, prior to the passage of sections 282.01 to 282.13, the forfeiture to the state for taxes of any parcel of land heretofore sold pursuant to Laws 1935, Chapter 386, has been invalidated in a proceeding in court, the purchaser from the state, or his assigns, shall be reimbursed out of any money in the forfeited tax sale fund for the amount of the purchase price or the portion thereof actually paid, with interest at four per cent. Application for such reimbursement shall be made to the county auditor of the county where such parcel is located, and shall be accompanied by a

certified copy of the judgment or decree invalidating such forfeiture and a quitclaim deed from the purchaser, or his assignee, running to the state in trust for its interested taxing districts as grantee. The county auditor shall present the instruments herein referred to, to the county attorney and, after receiving an opinion, in writing, from the county attorney that the applicant is entitled to reimbursements under this section, shall draw an order upon the county treasurer in favor of the applicant for the sum to which the applicant is entitled, which shall be paid by the treasurer out of the moneys in the forfeited tax sale fund. If there are not sufficient moneys in the fund to pay the order, money to care for the deficiency shall be temporarily transferred from the general revenue fund of the county. After such refundment is made any taxes or assessments heretofore canceled shall be reinstated and the amount of taxes and assessments that would have been levied subsequent to the date of the supposed forfeiture shall be assessed and levied against the land as omitted taxes, and the lien of the state for any such taxes or assessments may be enforced as in other cases where taxes are delinquent.

[1939 c. 328 s. 8] (2139-27L)

282.11 APPLICATION. Where, prior to the passage of sections 282.01 to 282.13, any county has instituted proceedings leading to the sale of tax-forfeited lands pursuant to section 282.01, and has ordered the first publication under section 282.02, and the sale is to commence prior to May 15, 1939, the amendatory provisions of sections 282.01 to 282.13 shall not be construed to prohibit such county from proceeding with such sale, and using a publication, a classification, and an appraisal made pursuant to the law prior to its amendment by sections 282.01 to 282.13.

[1939 c. 328 s. 9] (2139-27m)

282.12 ALL MINERALS RESERVED. Any sale of such forfeited lands shall be subject to exceptions and reservations in this state, in trust for the taxing districts of all minerals and mineral rights.

[1935 c. 386 s. 10] (2139-24)

282.13 COUNTY LAND COMMISSIONER; COMPENSATION. The county board may appoint a land commissioner and necessary assistants, such land commissioner to perform any or all of the following duties as directed by the county board: to gather data and information on tax forfeited lands; make land classifications and appraisals of land, timber and other products and uses; enforce trespass laws and regulations; seize and appraise timber and other products and property cut and removed illegally from tax forfeited lands; assist the county auditor in the sale and rental of forfeited lands and the products thereon; and such other duties concerning tax forfeited lands as the county board may direct. Such appointment shall be for such time as the county board may determine. The compensation of said land commissioner and assistants shall be fixed by the county board and their salaries and expenses shall be paid from the forfeited tax sale fund. Any funds required by the commissioner of taxation for the purpose of cancellation of contracts, as provided in section 282.01, shall be paid by the county auditor upon the written order of the commissioner of taxation from moneys then available in the fund.

[1935 c. 386 s. 11; 1943 c. 627 s. 5] (2139-25)

282.131 CERTAIN POWERS AND DUTIES MAY BE DELEGATED. All powers and duties concerning approval of appraised timber values, forestry practices and parcels of land from which timber may be sold which are conferred upon the commissioner of conservation by sections 282.01 to 282.13, may be delegated by said commissioner to competent forestry field officers of the conservation department, and approval by such field officers in such manner as the commissioner shall prescribe shall be deemed sufficient for the purposes of sections 282.01 to 282.13.

[1943 c. 627 s. 6]

CONSERVATION AREA

282.14 CLASSIFICATION OF FORFEITED LANDS. All parcels of land becoming the absolute property of the state under the provisions of the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2139-2, and acts amendatory thereof or supplementary thereto, situated within any conservation or reforestation area created under the provisions of sections 94.20 to 94.30, or sections 88.54 to 88.63, 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 commissioner of conservation before any lands are offered for sale. The county

MINNESOTA STATUTES 1945

2217

TAX-FORFEITED LAND SALES 282.16

board of the county wherein such parcels lie shall determine the appraised value of all lands classified and approved as agricultural and may reappraise annually if in their judgment it be deemed necessary to carry out the intent of sections 282.14 to 282.22. Any merchantable timber on such agricultural land shall be appraised separately, and such appraisal approved by the commissioner of conservation. All such parcels of land, classified as agricultural, shall be sold by the state at public sale, as provided in sections 282.15 and 282.16, when it shall be determined by the county board of the county wherein such parcels lie that it is advisable to do so. No such lands shall be sold by the board of county commissioners without the approval of the commissioner of conservation. All sales of land shall be made in accordance with the subdivisions thereof by the United States surveys unless the same shall have been subdivided into smaller parcels or lots, but no land shall be sold in larger quantity than 160 acres.

[1939 c. 320 s. 1] (2139-27b)

282.15 SALES OF FORFEITED LANDS. Such sale shall be conducted by the auditor of the county wherein such parcels lie and shall be sold to the highest bidder but not for less than the appraised value. Such sales shall be for cash or on the following terms: The appraised value of all merchantable timber on such agricultural lands shall be paid for in full at the date of sale. At least 15 per cent of the purchase price of the land shall be paid in cash at the time of purchase, and the balance in not to exceed 20 equal annual instalments, with interest at the rate of four per cent per annum on the unpaid balance each year, both principal and interest to become due and payable on December thirty-first each year following that in which the purchase was made. The purchaser may pay any number of instalments of principal and interest on or before their due date. When the sale is on terms other than for cash in full the purchaser shall receive from the county auditor a contract for deed, in such form as shall be prescribed by the attorney general. The county auditor shall make a report to the commissioner of conservation not more than 30 days after each public sale, showing the lands sold at such sales, and submit a copy of each contract of sale.

All lands sold pursuant to the provisions hereof shall, on the first day of May following the date of such sale, be restored to the tax rolls and become subject to taxation in the same manner as the same were assessed and taxed before becoming the absolute property of the state.

[1939 c. 320 s. 2; 1945 c. 381 s. 1] (2139-27c)

282.151 COMMISSIONER AUTHORIZED TO SELL CERTAIN LANDS. In case the commissioner of conservation shall determine, after investigation, that any lands now or hereafter forfeited to the state for non-payment of taxes in Township 49 North, Range 23 West, in the County of Aitkin, within the conservation area created under Minnesota Statutes 1941, Sections 94.20 to 94.31, are suitable for any lawful private use and are not suitable or necessary for public use, he may, on application of the county board, authorize and approve the classification and sale of such lands as non-conservation lands, and such lands may thereupon be sold in the manner provided for the sale of agricultural lands under the provisions of Minnesota Statutes 1941, Sections 282.14 to 282.21, inclusive, and acts amendatory thereof.

[1945 c. 467 s. 1]

282.16 PUBLIC SALE; NOTICE. Subdivision 1. **Offer; notice.** All lands so classified and appraised and remaining unsold shall be offered for sale at a public sale to be held by the county auditor at the time determined by the county board in a resolution fixing the date of the sale. The auditor shall publish a notice of the intended sale by publication once a week for two weeks in an official newspaper of the county, the last publication to be not less than ten days previous to the commencement of the sale. Notice of the sale shall be given in substantially the following form:

"NOTICE OF SALE OF AGRICULTURAL LANDS

Notice is hereby given that I shall sell to the highest bidder at my office in the court-house in the city or village of in the county of, the following described parcels of land forfeited to the state for non-payment of taxes, which have been classified and appraised as provided by law. The sale will be governed by Laws 1939, Chapter, and will

MINNESOTA STATUTES 1945

commence at o'clock a. m., on the day of,
19.....

Description	Twp.	Range	Appraised Value of Land \$	Appraised Value of Timber \$
Subdivision Sec. or Lot	or Block			

Given under my hand and seal this day of, 19.....

.....
County Auditor
..... County, Minnesota."

Subdivision 2. Lands not sold. Any lands not sold at this sale may, at any time within four months following the opening of the sale, be sold by the county auditor at a price not less than the appraised value thereof. All lands remaining unsold shall be included in the notice of sale and offered for sale by the county auditor in each following year until the same shall be sold.

[1939 c. 320 s. 3; 1941 c. 59] (2139-27d)

282.17 CANCELTION OF CONTRACTS. If the purchaser shall default in the payment of any instalment or of any interest when due, or shall fail to pay before they become delinquent all taxes that may be levied upon the lands so purchased, the contract shall be canceled in the manner now or hereafter provided by law for the cancelation of certificates of sale of lands forfeited to the state for delinquent taxes and thereupon the land described in the contract shall be subject to disposition as provided in sections 282.15 and 282.16, upon first having been reclassified and re-appraised as provided by section 282.14.

[1939 c. 320 s. 4; 1945 c. 381 s. 2] (2139-27e)

282.171 CONTRACTS RELATING TO TAX-FORFEITED LANDS WITH MEMBERS OF ARMED FORCES MAY NOT BE CANCELED FOR DURATION. No contract entered into by persons in the army, navy, marine corps, or Women's Army Corps of the United States prior to their induction or enlistment for the purchase of tax-forfeited or other lands from the State of Minnesota on the instalment plan shall be terminated or canceled for non-payment of instalments except as provided herein.

Any person in the army, navy, marine corps, or Women's Army Corps of the United States, who, as vendee, in any contract with the State of Minnesota for the purchase of tax-forfeited or other lands, is in default on any instalment, or is unable to pay any instalment or instalments thereafter becoming due, and desires to retain his or her rights under said contract, and such contract has not heretofore been canceled and the land sold, shall during the period of military service file, or cause to be filed by an adult, with knowledge of the facts, with the county auditor or other state agency, having charge of said contract, an affidavit, giving the legal description of said lands, and the number, if any, of said contract, and stating that the vendee in said contract is in the military service of the United States, the branch of the service, the date of enlistment or induction, and that said vendee desires to retain his or her rights under said contract. If said affidavit is filed within the time herein limited and provided, said contract shall remain in full force and effect, notwithstanding any default or non-payment of any instalment or instalments thereunder, for six months after the vendee's discharge from the military service or six months after the official proclamation terminating the present war between the United States and its Allies, and Germany, Japan, Italy and their Allies, whichever is the later date, but in any event not later than six months after his discharge. If said vendee fails to pay all delinquent instalments within six months after his or her discharge or within six months after the present war between the United States and its Allies, and Germany, Japan, Italy and their Allies is terminated by official proclamation, whichever is the later date, but in any event not later than six months after his discharge, then in such event said contract may be canceled and terminated as provided by law.

[1943 c. 341 s. 1; 1945 c. 75 s. 1]

282.18 COUNTY AUDITOR TO LEASE LANDS. Until after the sale of any parcel of forfeited land classified as agricultural, the county auditor may lease such land, as directed by the county board.

[1939 c. 320 s. 5] (2139-27f)

282.19 COUNTY TREASURER TO COLLECT PAYMENTS. The county treasurer shall collect all payments made under sections 282.14 to 282.22 and place the same in a special fund and forthwith submit to the conservation commissioner a receipt specifying the name and address of the person making the payment and the date and amount thereof, whether for principal, timber, improvements or interest, the fund to which it is applicable, and the number of the certificate. Such receipt shall be countersigned by the auditor of such county, and shall have the same force and effect as if given by the state treasurer. The county treasurer shall report all collections to the commissioner of conservation on June 30 and December 31 of each year and at such other times when requested by the commissioner. There shall be transferred from such special fund to the revenue fund of the county the cost of giving the notices herein required and there shall be paid from such fund to the members of the county board, upon warrant of the county auditor, \$3.00 per day for each day necessarily consumed in the classification and appraisal of the lands under sections 282.14 to 282.22 and mileage at the rate of five cents per mile for necessary travel, and to the county auditor for his additional duties such sums as the county board may by resolution determine, not to exceed annually three per cent of his salary, and for additional clerk hire in the county auditor's office such amount as the county board may by resolution determine, not to exceed annually three per cent of the annual receipts under sections 282.14 to 282.22, inclusive. The amount remaining in the fund shall be transmitted by the county treasurer to the commissioner of conservation as of June 30 and December 31 each year, and at such other times when requested by the commissioner, and disposed of as provided by the laws governing the funds derived from the respective areas in which the lands sold were situated.

In counties containing conservation lands where deductions have heretofore been made from the special fund provided for in Minnesota Statutes 1941, Section 282.19, for compensation for the auditor and for auditor's clerk hire, all such payments and deductions so heretofore made are hereby legalized, ratified, and confirmed.

[1939 c. 320 s. 6; 1945 c. 381 s. 3; 1945 c. 466 ss. 1, 2] (2139-27g)

282.20 MINERAL RIGHTS RESERVED. Any sale of such forfeited lands shall be subject to exceptions and reservations in this state of all minerals and mineral rights.

[1939 c. 320 s. 7] (2139-27h)

282.21 CONVEYANCE. Upon 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 state auditor to the purchaser or his assigns and this conveyance shall have the force and effect of a patent from the state.

[1939 c. 320 s. 8] (2139-27i)

282.22 NON-AGRICULTURAL LANDS TO BE RESERVED. The lands classified as non-agricultural, as provided under section 282.14, shall be reserved and dedicated to conservation purposes to be managed as provided by the laws governing the respective areas in which the same are situated.

[1939 c. 320 s. 9] (2139-27j)

282.221 FORFEITED LANDS. Subdivision 1. **Classified and sold.** All lands which become the absolute property of the state under the provisions of section 84A.07, and are suitable for agricultural purposes, shall be classified as such by the county board of the county wherein the lands are situated. No lands shall be offered for sale under the provisions of sections 282.221 to 282.226 until their classification by the county board as agricultural lands shall have been approved by the commissioner. The county auditor may with the approval of the commissioner sell any parcel of tax-forfeited land or any portion thereof to any organized or incorporated governmental subdivision of the state for any public purpose for which the subdivision may acquire property at not less than the appraised value thereof as determined by the county board.

Subd. 2. **Appraisal.** All lands which have become the absolute property of the state under the provisions of section 84.22 and are classified as agricultural lands shall be appraised by the county board of the county wherein the lands are situated, and this appraisal shall be filed in the office of the auditor of the county. Any merchantable timber on such lands shall be appraised separately and such appraisal shall be approved by the commissioner. The county board may reappraise any

MINNESOTA STATUTES 1945

such lands when, in its judgment, the reappraisal is necessary in effectuating the provisions of sections 282.221 to 282.226, but no such lands shall be appraised more than once in any 12-month period.

[1935 c. 210 ss. 1, 2; 1941 c. 278 ss. 1, 2] (5620-13½, 5620-13½a)

282.222 SALE. Subdivision 1. **Held.** All lands so classified and appraised and remaining unsold shall be offered for sale at a public sale to be held by the county auditor at the time determined by the county board in a resolution authorizing the sale and fixing the date of the commencement thereof. The auditor shall publish a notice of the intended sale and the resolution authorizing same by publication once a week for two weeks in an official newspaper of the county, the last publication to be not less than ten days previous to the commencement of the sale. Notice of the sale shall be given in substantially the following form:

“NOTICE OF SALE OF AGRICULTURAL LANDS

Notice is hereby given that on....., the..... day of....., 19....., at my office in..... in the county of....., I shall sell to the highest bidder the following described parcels of land in the county, which have been forfeited to the state for non-payment of taxes, and which have been classified as agricultural lands and appraised as provided by law. This sale will be governed by the provisions of sections 282.221 to 282.226 and by the resolution of the county board authorizing such sale, which resolution is as follows:

(Insert resolution)

Description	Twp.	Range	Appraised value
Section	or	Block	\$.....
or	or	or
Lot	Block	Range	\$.....

Auditor of.....County.”

The land shall be described in the notice and offered for sale in parcels not exceeding one-quarter section in area.

Subd. 2. Appraised value minimum price. These lands shall be sold to the highest bidder and at a price not less than the appraised value thereof. Any lands not sold at this public sale may be sold by the county auditor at a price not less than the appraised value thereof. The sale shall continue until all parcels are sold or until the county board shall order a reappraisal or shall withdraw any or all such parcels from sale or until such time as the county board shall have determined by resolution adopted before giving notice of sale. Any lands remaining unsold may be included in the notice of sale and offered for sale by the county auditor in each following year until the same shall be sold, or the original list of lands may be added to annually by publishing, in the same manner as provided for the publication of the original list, the descriptions and appraised values of such additional parcels which have been classified as agricultural and which classification shall have been approved as provided by law. The purchasers at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state.

Subd. 3. Who may purchase. Any parcel of land described in any such notice of sale may, at any time not less than one week prior to the date of the sale, be purchased at the appraised value thereof by the person who is a bona fide federal entryman or patentee of any such land or by the person who was the record owner of the fee title thereto at the time the state became the absolute owner thereof.

Subd. 4. Terms of sale. All sales under sections 282.221 to 282.226 shall be for cash or on the following terms: at least 15 per cent of the purchase price shall be paid in cash at the time of the sale, and the balance thereof shall be paid in equal annual instalments over a period of 20 years, with interest at the rate of four per cent per annum, payable annually, on the portion from time to time remaining unpaid, with privilege of prepayment of any instalment on any interest date. Sales on terms shall be evidenced by a certificate issued by the county auditor in such form as the attorney general shall prescribe. The appraised value of all merchantable timber on such agricultural lands shall be paid for in cash in full at the time of sale. The county auditor shall report all sales to the state auditor. If the purchaser shall default in the payment of any instalment or of any interest when due,

MINNESOTA STATUTES 1945

2221

TAX-FORFEITED LAND SALES 282.241

or shall fail to pay before they become delinquent all taxes that may be levied upon the land so purchased, the state auditor shall, within six months thereafter, cancel the certificate of sale.

[1935 c. 210 ss. 3, 4, 5, 6; 1939 c. 328 ss. 6, 7; 1941 c. 278 ss. 3, 4, 5] (5620-13½b, 5620-13½c, 5620-13½d, 5620-13½e)

282.223 TAXES CANCELED. When any lands shall be sold under sections 282.221 to 282.226 all public liens thereon for taxes, special assessments, and other charges, whether extended on the tax lists or not, shall forthwith be canceled, and the county auditor, county treasurer, and register of deeds shall note such cancellation upon the records of their respective offices.

[1935 c. 210 s. 7] (5620-13½f)

282.224 CONVEYANCE. Upon 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 state auditor to the purchaser or his assignee, and the conveyance shall have the force and effect of a patent from the state.

[1935 c. 210 s. 8] (5620-13½g)

282.225 MINERAL RIGHTS RESERVED. Every certificate of sale and instrument of conveyance issued under sections 282.221 to 282.226 shall state that the sale or conveyance does not include any right, title, or interest in or to any iron, coal, copper, gold, or other valuable minerals which may be upon the land therein described, and that these minerals are reserved by the state for its own use; but no instrument shall be effective to transfer any right, title, or interest in or to any such minerals, notwithstanding the failure of the proper officer to insert this statement.

[1935 c. 210 s. 9] (5620-13½h)

282.226 FUNDS COLLECTED. The county treasurer shall collect all payments of principal and interest made under sections 282.221 to 282.226, place the same in a special fund, and report all collections to the state auditor. There shall be transferred from this special fund to the revenue fund of the county the cost of giving the notices required in section 282.222, subdivisions 1 and 2, and there shall be paid from this fund to the members of the county board upon warrant of the county auditor \$3.00 per day for each day necessarily consumed in the classification and appraisal of the lands under sections 282.221 to 282.226 and mileage at the rate of five cents per mile for necessary travel. Where a county board has appointed a land commissioner under the provisions of section 282.13 the actual expenses of the land commissioner, together with mileage at the rate of five cents per mile for necessary travel in gathering data and information to assist the county board in making classifications and appraisals under sections 282.221 to 282.226, shall be paid from this fund upon warrant on the county auditor. The net amount remaining in this fund shall be transmitted by the county treasurer to the state auditor at the times provided for tax settlements, and credited to the Red Lake game preserve fund created by section 84A.03.

[1935 c. 210 s. 10; 1941 c. 278 s. 6] (5620-13½i)

282.23 SALE OF CERTAIN LANDS FORFEITED FOR TAXES IN 1926 AND 1927. In every case where the owner of a tract of land forfeited to the state for taxes for 1926 or 1927 has transferred, or shall hereafter transfer, to the state or to any municipal subdivision thereof all his right, title, and interest in such tract of land, the same shall be subject to sale in the usual manner provided by law for the sale of land acquired by the state for taxes and shall not be subject to any limitation as to such sale imposed by sections 281.41 to 281.46.

[1937 c. 272 s. 1] (2232-2)

282.24-282.32 [Unnecessary]

282.241 REPURCHASE OF LAND 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 any parcel of land claimed by the state to be forfeited to the state for taxes and which is not located within the restricted area established by any county under Chapter 340, Laws 1939, if such repurchase is made within one year from the date of forfeiture or the effective date of Laws 1945, Chapter 296, unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, or proceedings have been commenced by the state

or any of the political subdivisions or by the United States to condemn such parcel of land, 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.

[1945 c. 296 s. 1]

282.251 SPECIAL ASSESSMENT REINSTATED UPON REPURCHASE. Upon the repurchase of land pursuant to section 282.241 any special assessments heretofore canceled under Minnesota Statutes 1941, Section 282.07, as amended, or any other law, shall be reinstated by the county auditor and any such special assessments so reinstated which are payable in the future shall be paid at the time and in the manner said special assessments would have been payable except for forfeiture, except that special assessments payable in the year in which repurchase is made, shall be paid in full at the time of repurchase. The sum of such special assessments that would except for forfeiture have been levied and assessed against such land between the date of forfeiture and the date of repurchase and which would have been payable prior to the year in which repurchase is made shall be computed by the county auditor and included in the purchase price hereunder. When an application to repurchase a parcel of land under Laws 1945, Chapter 296, is made the county auditor shall compute and determine as in the case of omitted taxes, upon the basis of the assessed valuation of such parcel in effect at the time of forfeiture, the amount of taxes that would have been assessed and levied against such parcel between the date of forfeiture and the date of repurchase, and the amount so determined with penalties and costs, with interest at four per cent, shall be included in the purchase price hereunder. When the term "delinquent taxes" is used in section 282.241, it means the sum of taxes and assessments together with penalties and costs, with interest at the rate of four per cent computed to the date of repurchase from the time such taxes and assessments became delinquent, and also the sum of taxes and assessments with penalties and costs, with interest at the rate of four per cent to the date of repurchase from the time such taxes and assessments would have been delinquent that would have been levied and assessed against a parcel between the date of forfeiture and the date of repurchase, computed by the county auditor in the manner provided by this section. The county auditor shall levy taxes on the parcel as in the case of omitted taxes for all the years in which on account of the forfeiture no tax was levied.

[1945 c. 296 s. 2]

282.261 DOWN PAYMENT. A person repurchasing under section 282.241 shall pay at the time of repurchase not less than one-tenth of such repurchase price and shall pay the balance in ten equal annual instalments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of four per cent on the balance remaining unpaid each year, the first instalment of principal and interest to become due and payable on December 31 of the year following the year in which the repurchase was made, the remaining instalments to become due and payable on December 31 of each year thereafter until fully paid. He shall pay the current taxes each year thereafter before the same shall become delinquent up to the time when he shall pay the repurchase price in full.

[1945 c. 296 s. 3]

282.271 NOTICE OF PAYMENTS DUE. The county auditor shall give notice by mail not later than November 30 of each year to the person or persons making such repurchase at the address given therein of the payment due under the repurchase on the following December 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the repurchase.

[1945 c. 296 s. 4]

282.281 REPURCHASE SUBJECT TO EXISTING LEASES. Until repurchased all parcels of land subject to the provisions of this act shall be subject to lease under the provisions of Minnesota Statutes 1941, Sections 282.01 to 282.27, inclusive, as amended, and any repurchase of such land under Laws 1945, Chapter 296, shall be subject to the provisions of any such existing lease.

[1945 c. 296 s. 5]

282.291 PAYMENTS, WHERE MADE. All payments under Laws 1945, Chapter 296, shall be made to the treasurer of the county in which the parcel of land upon which such payments are made is located. Such payments shall be deposited

MINNESOTA STATUTES 1945

2223

TAX-FORFEITED LAND SALES 282.323

by the county treasurer in the forfeited tax sale fund and be distributed in the manner in which other moneys in said fund are distributed.

[1945 c. 296 s. 6]

282.301 RECEIPTS FOR PAYMENTS. The purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of taxation of the State of Minnesota: the description of land, the date of sale, the name of the purchaser or his assignee, and the date when the final instalment of the purchase price was paid. Upon payment in full of the purchase price, the purchaser or his assignee shall receive a quit claim deed from the state, to be executed by the commissioner of taxation. Failure to make any payment herein required within 60 days from the date on which payment was due shall constitute default and upon such default the right, title and interest of the purchaser or his heirs, representatives, or assigns in such parcel shall terminate without the doing by the state of any act or thing.

[1945 c. 296 s. 7]

282.311 EXCEPTIONS. Laws 1945, Chapter 296, shall not apply to any lands which have been classified by the county board as conservation land or to lands within the game preserve established by Minnesota Statutes 1941, Section 84.16, or conservation areas established by Minnesota Statutes 1941, Section 94.20, or by Minnesota Statutes 1941, Section 88.54, which included in the sum for which said lands were forfeited any ditch assessments, or to any lands sold to a governmental subdivision or released from trust upon application of a state agency, or devoted to and accepted for conservation or other purposes in behalf of the state, free from trust under Minnesota Statutes 1941, Section 282.01.

[1945 c. 296 s. 8]

282.321 LIMITATIONS. When any forfeited lands are repurchased, as provided for in Laws 1945, Chapter 296, no structure, minerals, sand, gravel, topsoil, subsoil, or peat shall be removed, nor shall any timber or timber products be cut and removed until the purchase price has been paid in full. Nothing in this section shall be construed as prohibiting the removal of such sand, gravel, topsoil, subsoil, or peat as may be incidental to the erection of structures on such repurchased lands or to the grading of such lands whenever such removal or grading shall result in enhancing the value thereof.

[1945 c. 296 s. 9]

282.322 FORFEITED LANDS LIST. The county board of any county may at any time after the passage of Laws 1945, Chapter 296, file a list of forfeited lands with the county auditor, if the board is of the opinion that such lands may be acquired by the state or any municipal subdivision thereof for public purposes. Upon the filing of such list the county auditor shall withhold said lands from repurchase. If no proceeding shall be started to acquire such lands by the state or some municipal subdivision thereof within one year after the filing of such list the county board shall withdraw said list and thereafter the owner shall have one year in which to repurchase as otherwise provided in Laws 1945, Chapter 296.

[1945 c. 296 s. 10]

282.323 CAPITOL AREAS. Subdivision 1. Until the state and city of St. Paul shall, respectively, have adopted plans for the enlargement of the state capitol grounds and the construction of approaches thereto, the governor shall have power to create, by executive order, areas of the city of St. Paul, to be known as capitol areas, which shall encompass such parts of the city of St. Paul as the governor may determine may be involved in such improvement of the capitol grounds and approaches thereto.

Subd. 2: **Withdrawal of lands in capitol areas from repurchase.** Laws 1945 Chapter 296, shall not apply to any parcel of land forfeited to the state for taxes which is within the boundaries of a capitol area.

Subd. 3. The auditor of Ramsey county shall withdraw from repurchase all parcels of land within any capitol area which have been forfeited to the state for taxes.

[1945 c. 296 s. 11]

MINNESOTA STATUTES 1945

282.324 WHEN RIGHT OF REPURCHASE VESTS. No right of repurchase created or arising hereunder shall be deemed vested until consummation of the repurchase as provided in Laws 1945, Chapter 296.

[1945 c. 296 s. 12]

282.33 LOST OR DESTROYED DEEDS. Subdivision 1. Whenever an unrecorded deed from the State of Minnesota conveying tax-forfeited lands shall have been lost or destroyed, an application, in form approved by the attorney general, for a new deed may be made by the grantee or his successor in interest to the commissioner of taxation. If it appears to the commissioner of taxation that the facts stated in the petition are true, he shall issue a new deed to the original grantee, in form approved by the attorney general, with like effect as the original deed. The said application shall be accompanied by a fee of \$1.00, payable to the commissioner of taxation, which shall be deposited with the state treasurer and credited to the general revenue fund.

Subd. 2. All declarations or certificates heretofore issued by the commissioner of taxation relating to the issuance of state deeds to tax-forfeited lands which have been lost or destroyed are hereby ratified. Every such declaration or certificate and the record thereof shall be prima facie evidence of the facts therein stated.

[1943 c. 195; 1945 c. 131 s. 1]

282.34 REINSTATEMENT OF AGREEMENTS ON TAX-FORFEITED LANDS. Subdivision 1. Any agreement for repurchase of tax-forfeited land under Extra Session Laws 1937, Chapter 88, or Laws 1939, Chapter 283, or Laws 1941, Chapter 43, which has been terminated for default may be reinstated as herein provided upon a written request by the purchaser under the agreement, his heirs or representatives, filed with the county auditor not later than December 31, 1944, provided the land has not been resold. The petitioner shall deposit therewith an amount sufficient to pay all delinquent taxes, penalties, interest and costs required to be paid under the agreement, together with an amount equal to the taxes and assessments that would have been levied and payable but for the termination of such repurchase agreement; such taxes shall be computed by the county auditor as in the case of omitted taxes that would have been assessed between the date of the termination of such agreement and the petition for reinstatement thereof.

Subd. 2. Thereupon the county auditor shall note the reinstatement upon his records and shall pay over to the county treasurer the amount deposited by the petitioner. If such reinstatement is made after May 1st, 1943, the county auditor shall levy taxes for the year 1943 on said land as in the case of omitted taxes.

[1943 c. 603]

282.35 OWNER OF FORFEITED LAND MAY RE-PURCHASE. Subdivision 1. **Time limitation.** The owner at the time of forfeiture or his heirs or representatives, or any person to whom the right to pay taxes was given by statute, mortgage or other agreement, may repurchase any parcel of land claimed by the state to be forfeited to the state for taxes, if such repurchase is made prior to November 1, 1943, unless prior to the time repurchase is made such parcel shall have been sold by the state as provided by law, or proceedings which have been commenced by the state or any of the political subdivisions or by the United States to condemn such parcel of land, for a sum equal to the aggregate of all delinquent taxes and assessments computed as provided by subdivision 2 of this section, without penalties or costs, with interest at four per cent from the time the taxes or assessments were or would have been delinquent.

Subd. 2. **Special assessments to be reinstated.** Upon the repurchase of land pursuant to subdivision 1 of this section any special assessments heretofore canceled under sections 282.01 to 282.13, or any other law, shall be reinstated by the county auditor and any such special assessments so reinstated which are payable in the future shall be paid at the time and in the manner said special assessments would have been payable except for forfeiture, except that special assessments payable in 1943 shall be paid in full at the time of repurchase. The sum of such special assessments that would except for forfeiture have been levied and assessed against such land between the date of forfeiture and January 1, 1943, and payable before such date, shall be computed by the county auditor and included in the purchase price hereunder. When an application to repurchase a parcel of land under this section is made the county auditor shall compute and determine as in the case of

omitted taxes, upon the basis of the assessed valuation of such parcel in effect at the time of forfeiture, the amount of taxes that would have been assessed and levied against such parcel between the date of forfeiture and the date of repurchase, and the amount so determined without penalties and costs, with interest at four per cent, shall be included in the purchase price hereunder. When the term "delinquent taxes" is used in subdivision 1 of this section, it shall mean the sum of taxes and assessments without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments became delinquent, accrued against a parcel at the time of forfeiture, and also the sum of taxes and assessments without penalties or costs, with interest at four per cent to the date of repurchase from the time such taxes and assessments would have been delinquent that would have been levied and assessed against a parcel between the date of forfeiture and the date of repurchase, computed by the county auditor in the manner provided by this section. If the repurchase is made after May 1, the county auditor shall levy taxes for 1943 on the parcel as in the case of omitted taxes.

Subd. 3. Payments to be made under this section. A person repurchasing under subdivision 1 of this section shall pay at the time of repurchase not less than one-tenth of such repurchase price and shall pay the balance in ten equal annual instalments, with the privilege of paying the unpaid balance in full at any time, with interest at the rate of four per cent on the balance remaining unpaid each year, the first instalment of principal and interest to become due and payable on December 31 of the year following the year in which the repurchase was made, the remaining instalments to become due and payable on December 31 of each year thereafter until fully paid. He shall pay the current taxes each year thereafter before the same shall become delinquent up to the time when he shall pay the repurchase price in full.

Subd. 4. Notice by county auditor. The county auditor shall give notice by mail not later than November 30 of each year to the person or persons making such repurchase at the address given therein of the payment due under the repurchase on the following December 31. Failure to send or receive the notice shall not operate to postpone any payment or excuse any default under the repurchase.

Subd. 5: Lands may be leased. Until repurchased all parcels of land subject to the provisions of this section shall be subject to lease under the provisions of sections 282.01 to 282.13, and any repurchase of such land under this section shall be subject to the provisions of any such existing lease.

Subd. 6. Payments to be made to the county treasurer. All payments under this section shall be made to the county treasurer of the county in which the parcel of land upon which such payments are made is located. Such payments shall be deposited by the county treasurer in the forfeited tax sale fund and be distributed in the manner in which other moneys in said fund are distributed.

Subd. 7. Form of receipt. The purchaser shall receive from the county auditor at the time of repurchase a receipt, in such form as may be prescribed by the attorney general. When the purchase price of a parcel of land shall be paid in full, the following facts shall be certified by the county auditor to the commissioner of taxation: the description of land, the date of sale, the name of the purchaser or his assignee, and the date when the final instalment of the purchase price was paid. Upon payment in full of the purchase price, the purchaser or his assignee shall receive a quit claim deed from the state, to be executed by the commissioner of taxation. Failure to make any payment herein required within 60 days from the date on which payment was due shall constitute default and upon such default the right, title and interest of the purchaser or his heirs, representatives, or assigns in such parcel shall terminate without the doing by the state of any act or thing.

Subd. 8. Application of this section. This section shall not apply to lands zoned by any county board as non-agricultural lands, unless such repurchase is approved by the county board or to lands within the game preserve established by Laws 1929, Chapter 258, or conservation areas established by Laws 1931, Chapter 407, or by Laws 1933, Chapter 402, which included in the sum for which said lands were forfeited any ditch assessments, or to any lands classified as conservation lands under

MINNESOTA STATUTES 1945

the authority of any existing law other than lands classified as conservation lands under Laws 1939, Chapter 328.

Subd. 9. Not to remove structures, timber, etc., until payment is made in full. When any forfeited lands are repurchased, as provided for in this section, no structure, minerals, sand, gravel, top-soil, subsoil, or peat shall be removed, nor shall any timber or timber products be cut and removed until the purchase price has been paid in full. Nothing in this subdivision shall be construed as prohibiting the removal of such sand, gravel, top-soil, subsoil, or peat as may be incidental to the erection of structures on such repurchased lands or to the grading of such lands whenever such removal or grading shall result in enhancing the value thereof.

[1948 c. 164]