

CHAPTER 84A

LANDS DEDICATED TO CONSERVATION PURPOSES

84A.31 STATE REFORESTATION PROJECTS.

Repurchase applies to land classified as agricultural land within conservation area established by L. 1933, c. 402, which included in the sum for which lands were forfeited no ditch assessments. See, L. 1943, c. 164. 1944 OAG 371, Oct. 21, 1943 (425-c-13).

Status of lands upon which an outstanding certificate of sale has been fully paid and which have subsequently been forfeited for nonpayment of taxes. 1944 OAG 57, May 8, 1944 (700-D-23).

Moneys arising from repurchase of tax-forfeited lands within reforestation projects created under the provisions of sections 84A.31 to 84A.40 must, under L. 1943, c. 164, s. 6, be deposited in the "forfeited tax sale fund"; this being a special fund created by s. 282.19 as amended by L. 1945, cc. 381, and 466. It does not refer to the fund created by s. 282.09 (L. 1939, c. 328, s. 5, as amended by L. 1943, c. 472 and L. 1945, c. 158) and disposed of as provided in sections 282.05 and 282.08. OAG Oct. 5, 1945 (107-B-19).

84A.32 MANAGEMENT.

Tax-forfeited lands in conservation area may be assessed for repair of ditches. This includes lands in a reforestation project. This may be done by the county board on its own motion, or by petition to the court in case of a judicial ditch, or to the county board in case of a county ditch. The lien statement may not include state lands. Any claim against the state can be collected only out of funds appropriated and available for payment of such assessments. OAG May 29, 1947 (602-B).