

CHAPTER 282

TAX-FORFEITED LAND SALES

<p>Sec.</p> <p>CLASSIFICATION OF LAND</p> <p>282.01 Tax-forfeited lands</p> <p>282.011 Non-agricultural lands classified for conservation purposes or auxiliary forests</p> <p>282.012 Prior owner may purchase; conditions</p> <p>282.013 Placed in auxiliary forest by purchaser</p> <p>282.014 Completion of sale and conveyance</p> <p>282.015 Proceeds of sale</p> <p>NON-CONSERVATION AREA</p> <p>282.02 List of lands offered for sale</p> <p>282.03 Limitations in use of lands</p> <p>282.031 Agricultural land, purchase by veterans</p> <p>282.032 Application, hearing, payment</p> <p>282.033 Payment credit for payment of land</p> <p>282.034 Final payment; county auditor to certify</p> <p>282.035 Sale by purchaser; credit limitation</p> <p>282.036 Cancellation</p> <p>282.037 Affected lands withdrawn from sale</p> <p>282.04 Sale of timber; lease of lands; partition; easement</p> <p>282.05 Proceeds to be apportioned</p> <p>282.06 Exemption of certain lands</p> <p>282.07 Auditor to cancel taxes</p> <p>282.08 Apportionment of proceeds</p> <p>282.09 Forfeited tax sale fund</p> <p>282.10 Reimbursement of purchase price in certain cases</p> <p>282.11 Application</p> <p>282.12 All minerals reserved</p> <p>282.13 Land commissioner; duties; land exchanges</p> <p>282.131 Certain powers and duties may be delegated</p> <p>CONSERVATION AREA</p> <p>282.14 Classification of forfeited lands</p> <p>282.15 Sales of forfeited lands</p>	<p>Sec.</p> <p>282.151 Commissioner authorized to sell certain lands</p> <p>282.16 Public sale; notice</p> <p>282.17 Cancellation of contracts</p> <p>282.171 Contracts, members of armed forces, cancellation</p> <p>282.18 County auditor to lease lands</p> <p>282.19 County treasurer to collect payments</p> <p>282.20 Mineral rights reserved</p> <p>282.21 Conveyance</p> <p>282.22 Non-agricultural lands to be reserved</p> <p>282.221 Forfeited lands</p> <p>282.222 Sale</p> <p>282.223 Taxes canceled</p> <p>282.224 Conveyance</p> <p>282.225 Mineral rights reserved</p> <p>282.226 Funds collected</p> <p>282.23 Sale of certain lands forfeited for taxes in 1926 and 1927</p> <p>282.241 Repurchase after forfeiture for taxes</p> <p>282.251 Special assessment reinstated upon repurchase</p> <p>282.261 Down payment</p> <p>282.271 Notice of payments due</p> <p>282.281 Repurchase subject to existing leases</p> <p>282.291 Payments, where made</p> <p>282.301 Receipts for payments</p> <p>282.311 Exceptions</p> <p>282.321 Limitations</p> <p>282.322 Forfeited lands list</p> <p>282.323 Capitol areas</p> <p>282.324 When right of repurchase vests</p> <p>282.33 Lost or destroyed deeds</p> <p>282.341 Reinstatement of tax-forfeited certificate</p> <p>282.35 Owner of forfeited land may re-purchase</p> <p>282.36 Fees payable to repurchaser</p>
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CLASSIFICATION OF LAND

282.01 TAX-FORFEITED LANDS. Subdivision 1. **Classification; use; exchange.** 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 established 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 insofar 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 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, provided, however, that if the governing body of such governmental subdivision by resolution determines that some other public use shall be made of such lands, and such change of use is approved by the county board and an application for such change of use is made to the commissioner, and approved by him, such changed use may be made of such lands without the necessity of the governing body conveying the lands back to the state and securing a new conveyance from the state to the governmental subdivision for such new public use.

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 to some other authorized public use as provided herein, or shall abandon such use, the governing body of the subdivision shall authorize the proper officers to convey the same, or such portion thereof not required for an authorized public use, to the State of Minnesota, and such officers shall execute a deed of such conveyance forthwith, which conveyance shall be subject to the approval of the commissioner and in form approved by the attorney general, provided, however, that a sale, lease, transfer or other conveyance of such lands by a housing and redevelopment authority as authorized by sections 462.411 to 462.711 shall not be an abandonment of such use and such lands shall not be reconveyed to the state nor shall they revert to the state. 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.

Any city of the first class now or hereafter having a population of 450,000, or over, or its Board of Park Commissioners, which has acquired tax-forfeited land for a specified public use pursuant to the terms of this section, may convey said land in exchange for other land of substantially equal worth located in said city of the first class, provided that the land conveyed to said city of the first class now or hereafter having a population of 450,000, or over, or its Board of Park Commissioners, in exchange shall be subject to the public use and reversionary provisions of this section; the tax-forfeited land so conveyed shall thereafter be free and discharged from the public use and reversionary provisions of this section, provided that said exchange shall in no way affect the mineral or mineral rights of the state of Minnesota, if any, in the lands so exchanged.

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 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 sepa-

rate 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; or if any such public improvement is made, as aforesaid, or is petitioned for, ordered in or assessed, whether such improvement is completed in whole or in part, at any time between the appraisal and the sale of any such parcel of land, the cost of such improvement shall be included as a separate item and added to the appraised value of any such parcel of land at the time it is sold; and no sale of any such parcel of land shall have any effect whatever to discharge or free such parcel of land from lien for the special benefit conferred upon it by reason of such public improvement until the cost thereof, including penalties, if any, shall be paid. 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 purpose 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

MINNESOTA STATUTES 1953

2367

TAX-FORFEITED LAND SALES 282.01

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. **Duties of commissioner of taxation; issuance of conveyance.** 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 31 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, 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 subject to easements and restrictions of record at the date of the tax judgment sale, including, but without limitation, permits for telephone, telegraph, and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension.

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 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.

Subd. 8. **Minerals in tax-forfeited land designated as mining unit or subject to mining permit or lease; procedures.** In case the commissioner of conservation

shall notify the county auditor of any county in writing that the minerals in any tax-forfeited land in such county have been designated as a mining unit as provided by law, or that such minerals are subject to a mining permit or lease issued therefor as provided by law, the surface of such tax-forfeited land shall be subject to disposal and use for mining purposes pursuant to such designation, permit, or lease, and shall be withheld from sale or lease by the county auditor until the commissioner shall notify the county auditor that such land has been removed from the list of mining units or that any mining permit or lease theretofore issued thereon is no longer in force; provided, that the surface of such tax-forfeited land may be leased by the county auditor as provided by law, with the written approval of the commissioner, subject to disposal and use for mining purposes as herein provided and to any special conditions relating thereto that the commissioner may prescribe, also subject to cancellation for mining purposes on three months written notice from the commissioner to the county auditor.

[1935 c 386 s 1; ~~En~~1936 c 105 s 1; 1939 c 328 s 1; 1941 c 394 s 1; 1941 c 511 s 1; 1943 c 37 s 1; 1943 c 204 s 1, 2; 1943 c 627 s 1-3; 1945 c 99 s 1; 1945 c 150 s 1, 2; 1945 c 574 s 1; 1947 c 140 s 1; 1949 c 251 s 1; 1949 c 359 s 1; 1953 c 144 s 1; 1953 c 316 s 1; 1953 c 493 s 1; 1953 c 549 s 1] (2139-15)

282.011 NON-AGRICULTURAL LANDS CLASSIFIED FOR CONSERVATION PURPOSES OR AUXILIARY FORESTS. Any lands which have become the absolute property of the state through forfeiture for non-payment of taxes and which have been classified by the county board as conservation lands under the provisions of Minnesota Statutes 1945, Section 282.01, or have been classified as non-agricultural lands under the provisions of Minnesota Statutes 1945, Section 282.14, or any such lands which shall hereafter be so classified, may be designated by the county board of the county in which such lands lie, by resolution duly adopted, as appropriate and primarily suitable for either specific conservation purposes or for auxiliary forest lands. Any resolution so adopted, together with a list of the lands involved shall be forwarded to the commissioner of conservation who shall promptly approve or disapprove the whole or any part thereof. He shall thereupon make his certificate showing the lands approved, transmit the same to the county auditor who shall note the same upon his records. Land so designated and so approved shall thereupon be appraised and the whole, or any part thereof, may be offered for sale and sold in the same manner as provided for the sale of lands classified as non-conservation lands under Minnesota Statutes 1945, Section 282.01, or as agricultural lands under Minnesota Statutes 1945, Section 282.14, as the case may be, according to the status of such lands upon forfeiture. The title and right accorded the purchaser at any such sale shall be conditioned upon the lands being placed in an auxiliary forest or used for designated conservation purposes as designated by the resolution of the county board.

[1947 c 496 s 1]

282.012 PRIOR OWNER MAY PURCHASE; CONDITIONS. At any time not less than one week prior to the date of such sale, the person who was the owner of any included parcel at the time when it forfeited to the state for non-payment of taxes or his heirs, successors or assigns or any person to whom the right to pay taxes on such lands was given by statute, mortgage or other agreement, may purchase such parcel at the appraised value thereof, his title and right to be conditioned upon the primary use as designated by the resolution of the county board. The right of such purchaser to purchase shall be evidenced by his duly verified written application showing his qualifications as hereinabove prescribed and filed with the county auditor.

[1947 c 496 s 2]

282.013 PLACED IN AUXILIARY FOREST BY PURCHASER. Any purchaser under the provisions of sections 282.012 or 282.013 of lands sold upon condition that they be placed in an auxiliary forest shall furnish the county board, within six months from the date of purchase, satisfactory proof that he has complied with the provisions of Minnesota Statutes 1945, Section 88.48, pertaining to auxiliary forests, and that his application thereunder, including such lands, has been finally approved, provided that such six-month period may be extended by resolution of the county board for good cause shown for an additional six-month period. If such proof is not so furnished, the sale shall be deemed canceled and the purchase price or portion thereof paid shall be refunded.

[1947 c 496 s 3]

MINNESOTA STATUTES 1953

282.014 COMPLETION OF SALE AND CONVEYANCE. Upon compliance by the purchaser with the provisions of sections 282.011 to 282.015 and with the terms and conditions of the sale, and upon full payment for the land, the sale shall be complete and a conveyance of the land shall be issued to the purchaser as provided by the appropriate statutes according to the status of the land upon forfeiture.

[1947 c 496 s 4]

282.015 PROCEEDS OF SALE. The proceeds of each such sale shall be disposed of as provided in the case of sales of other lands becoming the property of the state in the same manner as the lands sold hereunder.

[1947 c 496 s 5]

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)

282.031 AGRICULTURAL LAND, PURCHASE BY VETERANS. Any veteran of World War I or II or any veteran who has had active service on and after June 27, 1950, and prior to the final cessation of hostilities as proclaimed by proper federal authority, who is desirous of securing land for agricultural development may at any time prior to June 30, 1953, make application to the county board of the county in which the land is located to purchase not to exceed 180 acres of tax-forfeited land which has been classified as non-conservation or agricultural land and appraised as provided by law. Such land must be situated along a suitably maintained public road and near a public school or bus route and not in a restricted area established by the county board under a zoning ordinance. With his application he shall file a certified copy of his honorable discharge. Such application shall state the legal description of the land desired, the total acreage and the total acreage thereof which has been under cultivation; that the land is suitable for agricultural purposes and that he intends to develop it as such; that no additional public expenditures need be made for roads or schools by reason of the occupancy of such land; and that he is willing to pay therefor the appraised value of the land

MINNESOTA STATUTES 1953

282.032 TAX-FORFEITED LAND SALES

2370

plus the appraised value of the improvements and standing timber thereon as determined by the county board, on such terms as may be fixed by the board subject to the conditions set forth in section 282.033.

[1947 c 422 s 1; 1949 c 456 s 1; 1953 c 81 s 1; 1953 c 699 s 11]

282.032 APPLICATION, HEARING, PAYMENT. Upon receipt of such application the county board shall set a date for hearing thereon. If on such hearing the board finds that the land described in the application meets the conditions prescribed in section 282.031 and, that the applicant is a veteran of World War I or II or is a veteran who has had active service on and after June 27, 1950, and prior to the final cessation of hostilities as proclaimed by proper federal authority, and qualified by such experience that he has a reasonable opportunity of making his living thereon, the board may authorize the purchase. In its resolution authorizing the purchase, the county board shall set forth the purchase price of the land, the amount of the down payment required, which down payment shall not be less than ten percent of the appraised value of the land and improvements plus the full value of the timber. The resolution shall prescribe the terms of payment. The rate of interest on any unpaid balance shall be four percent per annum. The resolution shall further state that the number of acres which the board finds are cleared and suitable for cultivation at the time of the sale; and that the purchaser shall receive credit toward the purchase price, or a cash payment if the contract has been fully paid, for any additional land cleared and placed under cultivation within five years under the terms and conditions set forth in section 282.033.

[1947 c 422 s 2; 1951 c 635 s 1; 1953 c 699 s 12]

282.033 PAYMENT CREDIT FOR PAYMENT OF LAND. A purchaser under sections 282.031 to 282.037 shall, upon application to the county board made at any time within five years after the date of the contract, be allowed credit at the rate of \$20 per acre up to but not exceeding the full amount of the purchase price, for all land which the county board shall determine has been cleared and placed under cultivation by the purchaser up to the date of the application for allowance. Such application shall be made by filing a verified claim with the county board and not more than one such application shall be filed on each contract. Upon allowance of the claim in whole or in part any credit allowed shall first be applied on any balance outstanding on the purchase contract and on taxes due on the property covered thereby. Any excess due the purchaser shall be paid upon order of the county board from the fund in which any payments heretofore made by the purchaser have been deposited and charged to the account of the taxing district interested therein.

[1947 c 422 s 3]

282.034 FINAL PAYMENT; COUNTY AUDITOR TO CERTIFY. Upon payment in full by cash or credit of the balance due on the purchase contract, the county auditor shall so certify to the commissioner of taxation, or to the commissioner of conservation, as the case may be, who shall thereupon execute a deed in behalf of the state in the manner provided for in the sale of other tax-forfeited lands.

[1947 c 422 s 4]

282.035 SALE BY PURCHASER; CREDIT LIMITATION. In the event a purchaser desires to sell his purchase contract, or fee interest if he has received a deed pursuant to section 282.034, to a third party prior to the expiration of the five-year period during which a claim may be filed, he shall previous to such sale notify the county board of the intended sale and file his claim for allowance as provided in section 282.033. No credit shall be allowed on the contract for additional land cleared and placed under cultivation after such sale.

[1947 c 422 s 5; 1951 c 635 s 2]

282.036 CANCELTION. Any contract made hereunder shall be subject to cancelation or termination for breach of the conditions thereof in the manner now provided by law for the cancelation of contracts for sale of tax-forfeited lands in the same area.

[1947 c 422 s 6]

282.037 AFFECTED LANDS WITHDRAWN FROM SALE. Upon receipt of an application for purchase of lands under the provisions of sections 282.031 to 282.037, the county auditor shall forthwith withdraw the affected lands from sale.

[1947 c 422 s 7]

282.04 SALE OF TIMBER; LEASE OF LANDS; PARTITION; EASEMENT.
Subdivision 1. **Cash sales only.** 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 weeks 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 percent 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 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 site 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; provided, further that any leases involving a consideration of more than \$50 per year shall first be offered at public sale in the 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 cancellation 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 improvements 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.

Such county auditor, with the approval of the county board, may provide for the demolition of any structure or structures on tax-forfeited lands, if in the opinion of the county board, the county auditor, and the land commissioner, if there be one, the sale of such land with such structure or structures thereon, or the continued existence of such structure or structures by reason of age, dilapidated condition or excessive size as compared with nearby structures, will result in a material lessening of assessed values of real estate in the vicinity of such tax-forfeited lands, or if the demolition of such structure or structures will aid in disposing of such tax-forfeited property.

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.

Subd. 4. Easements. The county auditor, when and for such price and on such terms and for such period as the county board prescribes, may grant easements or permits on unsold tax-forfeited land for telephone, telegraph, and electric power lines either by underground cable or conduit or otherwise, sewer and water lines, highways, railroads, and pipe lines for gas, liquids, or solids in suspension. Any such easement or permit may be canceled by resolution of the county board after reasonable notice for any substantial breach of its terms or if at any time its continuance will conflict with public use of the land, or any part thereof, on which it is granted. Land affected by any such easement or permit may be sold or leased for mineral or other legal purpose, but sale or lease shall be subject to the easement or permit, and all rights granted by the easement or permit shall be excepted from the conveyance or lease of the land and be reserved, and may be canceled by the county board in the same manner and for the same reasons as it could have been canceled before sale and in that case the rights granted thereby shall vest in the state in trust as the land on which it was granted was held before sale or lease. Any easement or permit granted before passage of Laws 1951, Chapter 203, may be governed thereby if the holder thereof and county board so agree. Reasonable notice as used in this subdivision, means a 90-day written notice addressed to the record owner of the easement at the last known address, and upon cancellation the county board may grant extensions of time to vacate the premises affected.

[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; 1951 c 203 s 1, 2; 1951 c 534 s 1; 1953 c 111 s 1] (2189-18)

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 shall be apportioned as follows:

(a) Any county board may annually by resolution set aside not exceeding ten per cent of the receipts remaining to be used for timber development on tax-forfeited land and dedicated memorial forests, to be expended under the supervision of the county board. It shall be expended only on projects approved by the commissioner of conservation.

(b) If the board does not avail itself of the authority under paragraph (a), 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, and if the board avails itself of the authority under paragraph (a) the balance remaining after such ten per cent has been deducted shall be apportioned among the state, county, town, village or city, in the proportions in this paragraph above stated, provided, however, that in unorganized territory that portion which should have accrued to the township shall be administered by the county board of commissioners.

[1935 c 386 s 8; 1939 c 328 s 4; 1941 c 394 s 2; 1947 c 553 s 1; 1949 c 27 s 1; 1949 c 401 s 1] (2139-22)

282.09 FORFEITED TAX SALE FUND. Subdivision 1. Moneys placed in 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. Compensation of members of the county board shall be at the rate of \$5 per day and mileage as now or hereafter fixed by law with the aggregate compensation of any member of a county board

for services rendered hereunder not to exceed the sum of \$300 in any one year. Compensation of a land commissioner and his assistants, if a land commissioner is appointed, shall be in such amount as shall be determined by the county board. The county auditor shall receive 50 cents for each certificate of sale, each contract for deed and each lease executed by him, and in counties where no land commissioner is appointed such additional annual compensation, not exceeding \$300, as shall be fixed by the county board. Compensation of any other clerical help that may be needed by the county auditor or land commissioner shall be in such amount as shall be determined by the county board. All compensation provided for herein shall be in addition to other compensation allowed by law. 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 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 auditor, 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.

Subd. 2. **Expenditures.** In all counties, 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 in repairing any sewer or water main either inside or outside of any curb line situated along any property forfeited to the state for nonpayment of taxes, and to cut down, otherwise destroy or eradicate noxious weeds on all tax-forfeited lands. In any year, the moneys to be expended for the cutting down, destruction or eradication of noxious weeds shall not exceed in amount more than ten percent of the net proceeds of said "Forfeited Tax Sale Fund" during the preceding calendar year, or \$10,000, 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; 1947 c 346 s 1; 1949 c 46 s 1; 1951 c 468 s 1] (2139-23)

282.10 REIMBURSEMENT OF PURCHASE PRICE IN CERTAIN CASES.

When, prior to the passage of Laws 1939, Chapter 328, 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 Laws 1939, Chapter 328, 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 LAND COMMISSIONER; DUTIES; COMPENSATION; LAND EXCHANGES. 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, except that in counties having more than 300,000 and less than 450,000 inhabitants if an officer or employee of a city of the first class situated therein is appointed he shall receive no additional compensation therefor. Any funds required by the commissioner of taxation for the purpose of cancelation 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. When tax-forfeited lands have been acquired by a city of the first class for municipal purposes, and a privately-owned lot lies between such tax-forfeited land, and it is in the interest of the municipality that such privately-owned lot be acquired for the same municipal use to which the tax-forfeited lands have been devoted, such city of the first class may exchange on such basis as may be approved by the governing body thereof, a portion of the tax-forfeited lands acquired by the municipality for the privately-owned lot, and the officers of such municipality are hereby authorized to execute deeds to carry out such purpose.

[1935 c 386 s 11; 1943 c 627 s 5; 1951 c 562 s 1; 1953 c 340 s 1] (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 the commissioner to competent forestry field officers of the conservation department or such approval may be waived at the discretion of the commissioner in such manner as he shall prescribe shall be sufficient for the purposes of sections 282.01 to 282.13.

[1943 c 627 s 6; 1947 c 369 s 1]

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 84A.20 to 84A.30, or sections 84A.31 to 84A.42, 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 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

MINNESOTA STATUTES 1953

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 1945, Sections 84A.20 to 84A.30, 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, 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 commence at o'clock a. m., on the day of, 19.....

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

MINNESOTA STATUTES 1953

2377

TAX-FORFEITED LAND SALES 282.19

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

.....
County Auditor

..... County, Minnesota."

Subd. 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. Failure of the purchaser to make any payment of any instalment or of any interest required under a contract within six months from the date on which such payment becomes due, or to pay before they become delinquent all taxes that may be levied upon the lands so purchased shall constitute a default, and thereupon the contract shall be deemed canceled, and all right, title, and interest of the purchaser, his heirs, representatives, or assigns in the premises shall terminate without the doing by the state of any act or thing whatsoever. A record of such default shall be made in the state land records kept by or under the direction of the commissioner of conservation, and a certificate of such default may be made by or under the direction of the commissioner and filed with the county treasurer or recorded in the office of the register of deeds of the county in which the premises are situated. Any such record or certificate shall be prima facie evidence of the facts therein stated, but the making of such record or certificate shall not be essential to the taking effect of such cancellation and termination, 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 reappraised as provided by section 282.14. The county auditor shall report any such default to the commissioner of conservation on or before June 30th of each year.

[1939 c 320 s 4; 1945 c 381 s 2; 1947 c 484 s 1] (2139-27e)

282.171 CONTRACTS, MEMBERS OF ARMED FORCES, CANCELATION. No contract entered into by persons in the armed forces 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 armed forces 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. If said vendee fails to pay all delinquent instalments within six months after his or her discharge, then in such event said contract may be canceled and terminated as provided by law.

[1943 c 341 s 1, 2; 1945 c 75 s 1; 1951 c 34 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 copy of the receipt specifying the name and address of the person making the payment and the date and amount thereof, whether for principal, timber, improve-

ments 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 six cents per mile for necessary travel, and to the county auditor and the county treasurer for their additional duties such sums as the county board may by resolution determine, not to exceed to each annually one per cent of the annual receipts under sections 282.14 to 282.22, and to help to defray the costs of equipment and supplies, 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 ten per cent of the annual receipts under sections 282.14 to 282.22, but in any event not to exceed the sum of \$1,000 for equipment, supplies and clerk hire in any fiscal year. 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 six cents per mile for necessary travel in gathering data and information to assist the county board in making classifications and appraisals under sections 282.14 to 282.22, shall be paid from this fund upon warrant of the county auditor. 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 fund derived from the respective areas in which the lands sold were situated.

[1939 c 320 s 6; 1945 c 381 s 3; 1945 c 466 s 1, 2; 1947 c 484 s 2; 1949 c 524 s 1] (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 1953

2379

TAX-FORFEITED LAND SALES 282.222

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		
Lot	Block		\$.....
.....			
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, a copy of which shall be submitted to the commissioner of conservation forthwith. 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 commissioner of conservation forth-

with. Failure of the purchaser to make any payment of any instalment or of any interest required under any contract within six months from the date on which such payment shall become due, or to pay before they become delinquent all taxes that may be levied upon the land so purchased, shall constitute a default, and thereupon the contract shall be deemed canceled and all right, title, and interest of the purchaser, his heirs, representatives, or assigns in the premises shall terminate without the doing by the state of any act or thing whatsoever. A record of such default shall be made in the state land records kept by or under the direction of the commissioner of conservation, and a certificate of such default may be made by or under the direction of the commissioner and filed with the county treasurer or recorded in the office of the register of deeds of the county in which the premises are situated. Any such record or certificate shall be prima facie evidence of the facts therein stated, but the making of such record or certificate shall not be essential to the taking effect of such cancellation and termination, and thereupon the land described in the contract shall be subject to disposition as provided in section 282.222, upon first having been reclassified and re-appraised as provided by section 282.221. The county auditor shall report any such default to the commissioner of conservation on or before June 30th of each year.

Subd. 5. Cancellation validated. In any case where a certificate of cancellation of any certificate of sale of lands sold pursuant to sections 282.221 to 282.226, has heretofore been made by either the state auditor or the commissioner of conservation and filed in the office of the officer executing the same or in the office of the state auditor or recorded in the office of the register of deeds of the county in which the land lies, such cancellation is hereby validated and made effective, and the certificate of sale shall be deemed canceled as if canceled by the proper officer and in the manner prescribed by law.

Subd. 6. Abandonment presumed. In any case where prior to the passage of Laws 1947, Chapter 484, the purchaser has defaulted in the payment of any instalment on the principal or interest due on a certificate of sale of land made pursuant to sections 282.221 to 282.226, or has failed to pay before they became delinquent all taxes levied upon the land so purchased, and where a certificate of cancellation has been made and filed or recorded as provided in subdivision 5, it shall be presumed that the purchaser, and all persons claiming under him, have left and abandoned the land and all right, title, and interest therein and claim thereto, and have released the same absolutely to the state and its assigns.

Subd. 7. Right of action denied. In any case where prior to the passage of Laws 1947, Chapter 484, the purchaser has defaulted in the payment of any instalment of the principal or interest due under a certificate of sale of land issued pursuant to sections 282.221 to 282.226, or has failed to pay all taxes that may have been levied upon the lands, and where a certificate of cancellation has been made and filed or recorded as provided in subdivision 5, no action for the recovery or possession of the land or the enforcement of any right, title, or interest therein, or claim thereto shall be maintained by the purchaser or any one claiming under him unless such action is commenced within six months after the passage of Laws 1947, Chapter 484.

[1935 c 210 s 3, 4, 5, 6; 1939 c 328 s 6, 7; 1941 c 278 s 3, 4, 5; 1947 c 484 s 3, 4, 5, 6] (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

MINNESOTA STATUTES 1953

2381

TAX-FORFEITED LAND SALES 282.241

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 forthwith submit to the conservation commissioner a copy of the 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 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 six cents per mile for necessary travel and to the county auditor and the county treasurer for their additional duties such sums as the county board may by resolution determine, not to exceed to each annually one per cent of the annual receipts under sections 282.221 to 282.226, 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 one per cent of the annual receipts under sections 282.221 to 282.226. 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 six 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 commissioner of conservation as of June 30 and December 31 each year, and at such other times when requested by the commissioner, and credited to the Red Lake game preserve fund created by section 84A.03

[1935 c 210 s 10; 1941 c 278 s 6; 1947 c 484 s 7] (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 [Unnecessary]

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 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 Laws 1939, Chapter 340, or if it is so located, if it is approved by the county board for repurchase if such repurchase is made within one year from the date of forfeiture or if such repurchase is made on or before November 1, 1953, 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, 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

MINNESOTA STATUTES 1953

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.

[1945 c 296 s 1; 1947 c 490 s 1; 1949 c 461 s 1; 1951 c 514 s 1; 1953 c 471 s 1]

282.25 [Not necessary]

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]

282.26 [Not necessary]

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]

282.27 [Not necessary]

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]

282.28 [Not necessary]

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]

282.29 [Not necessary]

MINNESOTA STATUTES 1953

2383

TAX-FORFEITED LAND SALES 282.323

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 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]

282.30 [Not necessary]

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]

282.31 [Not necessary]

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 1943, Section 84A.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]

282.32 [Not necessary]

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]

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.

[1948 c. 195; 1945 c. 131 s. 1]

282.34 [Superseded by 282.341]

282.341 REINSTATEMENT OF TAX-FORFEITED CERTIFICATE. Subdivision 1. Whenever a county auditor's certificate of the sale of tax-forfeited lands upon instalments has been canceled for the failure to pay any of the deferred instalments and interest or the current taxes, the purchaser having paid 50 per cent or more of the purchase price, if such lands have not been sold or zoned so as to restrict the sale thereof, the said purchaser may reinstate such certificate by depositing with the county auditor all delinquent instalments and interest due upon such certificate at the time of the cancelation thereof, those instalments and interest that would have accrued in the absence of such cancelation, together with an amount equal to all unpaid taxes, penalties, interest, and costs up to the date of the cancelation thereof, and have an amount equal to the taxes and assessments that would have been levied and payable but for the cancelation of such certificates; 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 cancelation of such certificate and the 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 first the county auditor shall levy taxes for the year in which reinstatement is made on said land as in the case of omitted taxes.

[1945 c 98 s 1, 2]

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, 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 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, 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 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,

MINNESOTA STATUTES 1953

282.36 TAX-FORFEITED LAND SALES

2386

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 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.

[1943 c 164 s 1-9]

282.36 FEES PAYABLE TO REPURCHASER. Any person repurchasing land after forfeiture to the state for non-payment of taxes under the provisions of a repurchase law shall at the time the certificate of repurchase is issued by the county auditor or before receiving quit claim deed pursuant thereto, pay to the county treasurer a fee of \$1. Fees so collected during any calendar year shall be credited to a special fund and, upon a warrant issued by the county auditor on or before March 1 of the year following, shall be remitted to the state treasurer and credited to the general revenue fund. The commissioner of taxation shall, on or before February 1 in each year, certify to the state treasurer the number of deeds issued during the preceding calendar year to which these fees apply, showing by counties the number of deeds so issued and the total fees due therefor. This section shall not apply to repurchases made under any law enacted prior to January 1, 1945.

[1945 c 487 s 1]