

CHAPTER 394—S. F. No. 1299

An act relating to the appraisal and sale of land forfeited to the state for non-payment of taxes; amending Mason's Supplement 1940, Sections 2139-15 (c) and 2139-22.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2139-15, Subsection (c), is hereby amended to read as follows:

“(c) **Sale of non-conservation lands—appraisal and re-appraisal—timber—separating or grouping tracts.**—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 this act; provided that in such appraisal the value of the land and any standing timber thereon shall be separately determined, and, provided further, that before any parcel of land is sold the appraised value of the timber thereon shall first have been approved by the commissioner of conservation. *If any public improvement is made by a municipality after any parcel of land has been forfeited to the state for the non-payment of taxes and such improvement is assessed in whole or in part against the property benefited thereby, the clerk of such municipality shall certify to the county auditor immediately upon the determination of the assessments for such improvement the total amount that would have been assessed against such parcel of land if it had been subject to assessment. The county board shall determine the amount, if any, by which the value of such parcel was enhanced by such improvement and shall include such amount as a separate item in fixing the appraised value for the purposes of sale.* In classifying, appraising and selling such lands, the county board may designate the tracts as assessed and acquired, or may by resolution provide for the subdivision of such tracts into smaller units or for the grouping of several of 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."

Sec. 2. Mason's Supplement 1940, Section 2139-22, is hereby amended to read as follows:

"2139-22. 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:

"(a) *Such portion as may be required to pay any amounts included in the appraised value under Mason's Supplement 1940, Section 2139-15 (c), 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.*

"(b) *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.*

"(c) *Such portion of the remainder as may have been theretofore levied on said parcel of land for any bond issue of the school district, township, city, village or county, wherein said parcel of land is situated shall be apportioned to said municipal subdivisions in the proportions of their respective interest. (d) Any balance remaining shall be apportioned as follows: State ten per cent, county 30 per cent, township, village or city 20 per cent and school district 40 per cent.*"

Approved April 23, 1941.

CHAPTER 395—S. F. No. 309

An act relating to probate courts and guardianships therein, and to amend Laws of 1935, Chapter 72, Section 135.

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

Section 1. **Law amended—guardians.**—That laws of 1935, Chapter 72, Section 135 is hereby amended to read as follows: