amount of tax; amending Minnesota Statutes 1949, Section 289.01.

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

Section 1. Minnesota Statutes 1949, Section 289.01, is amended to read:

289.01 Registered tonnage, report; tax, distribution. The owner of any steam vessel, barge, boat or other water craft owned within, or hailing from, any port of this state and employed in the navigation of international waters, annually, on or before July first, may file with the commissioner of taxation a verified statement containing the name, name of owner, port of hail, and registered tonnage of such craft, and thereupon may pay into the state treasury the minimum sum of \$50 for each such craft, plus a sum equal to five cents per net ton of such registered tonnage in excess of 1,000 tons of such registered tonnage and the treasurer shall issue his receipt therefor. Such payment shall be received in lieu of other taxes on such craft, state or municipal, for the year in which such payment is made.

On or before December first, following, such treasurer shall pay 80 percent of such sum to the treasurer of the county wherein the port of hail of such craft is located.

Approved April 21, 1953.

CHAPTER 486-H. F. No. 466

[Not Coded]

An act authorizing certain cities of the third class to incur indebtedness and to issue bonds for building purposes without regard to certain limitations prescribed by Minnesota Statutes 1949, Chapter 475, as amended.

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

Section 1. Certain cities third class; bonds for recreational purposes, levy. Any city of the third class having an assessed valuation of real and personal property in excess of \$15,000,000 may incur indebtedness and issue bonds to construct and equip a field house or other building for recreational purposes in an amount not exceeding \$625,000. Such bonds shall be issued pursuant to the provisions of Minnesota Statutes 1949, Chapter 475, as amended. Such obligations may be issued in excess of any limitations upon indebtedness provided by charter or law. Taxes may be levied for the payment of such bonds and interest thereon, and, notwithstanding any other

provisions of law, tax levies in an amount not exceeding 50 percent of the principal and interest of such bonds, but in no event in excess of \$225,000 and interest thereon, may be made in excess of any per capita limitations provided by law.

Approved April 21, 1953.

CHAPTER 487—H. F. No. 509

An act relating to the filing of a certificate of old age assistance: amending Minnesota Statutes 1949, Section 256.26, Subdivision 5.

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

Minnesota Statutes 1949, Section 256.26, Subdivision 5, is amended to read:

Subd. 5. Certificate of assistance. No old age assistance shall be given under sections 256.11 to 256.43 until a certificate stating the name and residence of the recipient, the amount of assistance granted, the date when such assistance became effective, the name of the county granting the assistance and such other information as the state agency shall require shall have been prepared by the county agency granting assistance on a form provided therefor by the state agency. Such certificate, or a copy thereof, shall be filed by the county agency of the county granting assistance with the register of deeds, or together with a written statement containing a description of each parcel of land upon which the lien is claimed and a proper reference to the certificate or certificate of title to such land, in the office of the registrar of titles, of each county in this state where there is real property belonging to the recipient.

Approved April 21, 1953.

CHAPTER 488—H. F. No. 511

An act relating to the filing of liens for taxes due the United States; amending Minnesota Statutes 1949, Section 272.48.

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

Minnesota Statutes 1949, Section 272.48, is Section 1. amended to read: