

CHAPTER 135—S. F. No. 163

An act relating to the powers and duties of school boards; amending Minnesota Statutes 1953, Section 125.06, Subdivision 17.

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

Section 1. Minnesota Statutes 1953, Section 125.06, Subdivision 17, is amended to read:

Subd. 17. **Meetings, county school officers.** It shall defray the necessary expenses of the board, including \$5 per day for attending one meeting of the school boards of the county in each year, when called by the county superintendents, and *seven and one half cents per mile in going to and returning from the meeting.*

Approved March 11, 1955.

CHAPTER 136—S. F. No. 168

An act relating to the annual elections in certain independent school districts; amending Minnesota Statutes 1953, Section 124.12, Subdivision 1.

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

Section 1. Minnesota Statutes 1953, Section 124.12, Subdivision 1, is amended to read:

124.12 **Elections in certain districts.** Subdivision 1. **Election precincts.** In *each* independent school *district* having within *its* boundaries *two cities*, two or more organized villages, *a city and one or more villages*, or *a village and one or more cities*, the school board shall, at least 30 days before the next annual school election to be held in *the district* after April 12, 1915, by resolution divide the district into precincts for the purpose of electing members of the school board, voting on the issue of bonds, *or voting on any other matter which may be submitted for vote by ballot.* *The school board may change the boundaries of precincts, consolidate precincts, or establish new precincts, as may be required for the convenience of the voters. The resolution shall describe each precinct, giving the boundaries thereof; fix the polling place in each precinct at the school building most convenient and accessible to the majority of voters therein. The resolution shall be filed in the office of the clerk of the district, and a copy thereof*

forthwith filed in the office of the auditor of the county wherein the district is located.

Approved March 11, 1955.

CHAPTER 137—S. F. No. 195

An act to provide for an [and] authorize the filing of notices of tax lien of the United States against real property in the counties of this state pursuant to Section 3186 of the revised statutes of the United States; amending Minnesota Statutes 1953, Section 272.48.

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

Section 1. Minnesota Statutes 1953, Section 272.48, is amended to read:

272.48 Taxes due United States, notice of lien. *Whenever the Collector of Internal Revenue for any district in the United States or any tax-collecting officer of the United States having charge of the collection of any tax payable to the United States desires to acquire a lien in favor of the United States for any tax payable to the United States against any real property within the state of Minnesota pursuant to Section 3186 of the Revised Statutes of the United States, he shall file a notice of lien in the office of the register of deeds in each county in which the parcel of land claimed to be subject to the lien is situated. The notice shall set forth the name, the residence address, and any business address of such taxpayer, the nature and amount of the claim, and a description of each parcel of land upon which the lien is claimed. When the land upon which a lien is claimed is registered land the notice shall be filed as provided by section 508.63.*

Approved March 11, 1955.

CHAPTER 138—S. F. No. 234

An act relating to declaration of rights under and administration of gifts, bequests, devises or trusts for charitable, educational, religious and other public uses created prior to April 15, 1927; amending Minnesota Statutes 1953, Section 501.12.

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