

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

Approved March 11, 1955.

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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.

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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: