

387.19 shall receive a yearly salary and their expenses in lieu of fees for all services rendered by them for their respective counties, excepting those required of them by the tax laws of this state and the salary shall be payable in 12 equal installments each on the last secular day of each month out of the county revenue fund on warrants drawn by the county auditor upon the county treasurer and the minimum amount of *the salary shall be \$3,600 per annum.*

In addition to such salary each sheriff shall be reimbursed for all expenses incurred by him in the performance of his official duties for his county and his claim for such expenses shall be prepared, allowed, and paid in the same manner as other claims against counties are prepared, allowed, and paid except that the expenses incurred by such sheriffs in the performance of service required of them in connection with insane persons either by a probate court or by law and a per diem for deputies and assistants necessarily required under such performance of such services shall be allowed and paid as provided by the law regulating the apprehension, examination, and commitment of insane persons.

All claims for livery hire shall state the purpose for which such livery was used and have attached thereto a receipt for the amount paid for such livery signed by the person of whom it was hired and if the sheriff uses his own team or automobile he shall be allowed therefor the same amount which would be charged reasonably by any other person for the use of such team or automobile under the same circumstances.

Approved April 18, 1957.

CHAPTER 493—H. F. No. 723

An act relating to the disposition of fines, forfeitures and bail money for traffic violations; amending Minnesota Statutes 1953, Section 161.03, Subdivision 22 as amended.

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

Section 1. Minnesota Statutes 1953, Section 161.03, Subdivision 22 as amended by Laws 1955, Chapter 667, Section 1, is amended to read:

Subd. 22. **Moneys received from traffic and motor vehicle law violations put into separate fund, use.** All fines and forfeited bail money, from traffic and motor vehicle law violations, collected from persons apprehended or arrested by such employees, shall be paid by the justice of the peace, or such oth-

er person or officer collecting such fines, forfeited bail money or instalments thereof, within 15 days after the last day of the month in which such moneys were collected, to the county treasurer of the county where the violation occurred. One-half of such receipts shall be credited to the general revenue fund of the county. The other one-half of such receipts shall be transmitted by that officer to the state treasurer to be credited to that part of the trunk highway fund which is set apart for maintenance purpose; and so much of the maintenance fund as shall be necessary for the salaries and maintenance of such employees is hereby appropriated for that purpose.

Approved April 18, 1957.

CHAPTER 494—H. F. No. 857

An act relating to the filing of notices of tax liens 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, as amended.

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

Section 1. Minnesota Statutes 1953, Section 272.48, as amended by Laws 1955, Chapter 137, Section 1, and Chapter 642, Section 1, is amended to read:

272.48 Taxes due United States, liens. Whenever the collector of internal revenue for any district in the United States or an 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, and the nature and amount of the claim. When the land upon which a lien is claimed is registered land the notice shall be filed as provided by section 508.63. Any federal tax lien heretofore or hereafter filed may be released and discharged by an instrument executed by the proper federal authority which instrument shall be accepted notwithstanding the same is neither acknowledged nor witnessed.

Approved April 18, 1957.
