

**272.47 County treasurer; certificate of current taxes.** The county treasurer, upon written application of any person, shall make search of the tax duplicates and records of his office and ascertain the amount of current tax against any lot or parcel of land described in the application, and shall certify the result of such search under his hand and seal of office, giving the description of land, year of tax and amount, if any, and for such certificate he shall be entitled to charge the applicant therefor the sum of 50 cents, which fee shall be retained by him and shall be in addition to any salary or compensation otherwise allowed him by law. The definition of "lot or parcel," for the purposes of this section, shall be the same as set forth in section 272.46.

This section shall not authorize such treasurer to charge any amount for certifying to taxes on a deed to be recorded or for information with reference to the current tax on any subdivision of land in his county, where no certificate thereof is necessary or required. The provisions of this section shall not apply to counties having a population of more than 200,000.

Approved April 24, 1959.

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CHAPTER 502—H. F. No. 1180

[Coded]

*An act to establish a change fund in the office of the county treasurer.*

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

**Section 1. [315.45] Change fund, establishment.** The county board shall establish a fund for the purpose of making change only. The change fund shall be established by making an appropriation therefor from the county revenue fund in whatever amount the county board shall determine. The county treasurer shall be custodian of the fund and he shall be responsible for its safekeeping and use. The change fund shall not be used for the purpose of making payments of expenses such as are provided for in Section 375.16.

Approved April 24, 1959.

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