

Section 1. ALBERT LEA AND BUHL, CITIES OF; POLICE AND FIRE FUND; MEMBERSHIP. Notwithstanding Minnesota Statutes, Section 353.64, Subdivision 1 or any other law to the contrary, the person employed by the city of Albert Lea on the effective date of this act as chief of police shall be a member of the public employees police and fire fund established by Minnesota Statutes, Sections 353.63 to 353.68, and not of the local policemen's relief association established pursuant to Minnesota Statutes, Sections 423.801 to 423.815. Any refunds of employee contributions to the public employees police and fire fund shall be repaid to the fund pursuant to Minnesota Statutes, Section 353.35, except that the former member shall not be required to acquire at least 18 months of allowable service credit subsequent to taking his last refund. Any refunds of employer contributions to the public police and fire fund shall be repaid to the fund and shall also include interest at six percent per annum compounded annually. In addition, an amount equal to employer and employee contributions pursuant to Minnesota Statutes, Section 353.65 which would have been required by the public employees police and fire fund during the period of membership in the local association shall be transferred to the public employees police and fire fund, which shall credit the chief of police with service as a member for this period.

Sec. 2. Notwithstanding the provisions of any general or special law or city ordinance, all police officers employed by the city of Buhl on and after February 17, 1976 shall be members of the public employees retirement association police and fire fund, and shall not be eligible for membership in the Buhl Police Relief Association.

Sec. 3. Section 1 of this act is effective upon approval by the city council of the city of Albert Lea and upon compliance with Minnesota Statutes, Section 645.021; and section 2 is effective upon approval by the Buhl city council and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 13, 1976.

CHAPTER 248—H.F.No.814

An act relating to taxation; authorizing an increase in fees charged for preparation of delinquent tax, current tax and federal tax lien certificates; amending Minnesota Statutes 1974, Sections 272.46; 272.47; and 272.483.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 272.46, is amended to read:

272.46 TAXATION; AUDITOR TO FURNISH STATEMENT OF

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TAX LIENS AND TAX SALES; FEES; APPLICATION. The county auditor, upon written application of any person, shall make search of the records of his office, and ascertain the existence of all tax liens and tax sales as to any lands described in the application, and certify the result of such search under his hand and the seal of his office, giving the description of the land and all tax liens and tax sales shown by such records, and the amount thereof, the year of tax covered by such lien, the date of tax sale, and the name of the purchaser at such tax sale.

For such service the county auditor shall ~~receive a compensation of 50 cents~~ charge a fee of \$1 for each lot or tract of land described in the certificate ; ~~which compensation shall be in addition to any compensation allowed him by law~~ . Any number of contiguous tracts of land not exceeding one section, assessed as broad acres, or adjoining lots in the same block, in the city, shall be considered as one lot or parcel within the meaning of this section. The provisions of this section shall not apply to counties having a population of more than 225,000.

Sec. 2. Minnesota Statutes 1974, Section 272.47, is amended to read:

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~~ \$1 ; ~~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.

Sec. 3. Minnesota Statutes 1974, Section 272.483, is amended to read:

272.483 DUTIES OF FILING OFFICER. (a) If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of any certificate described in clause (b) is presented to the filing officer and

(1) he is the secretary of state, he shall cause the notice to be marked, held and indexed in accordance with the provisions of section

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336.9-403, clause (4) of the uniform commercial code as if the notice were a financing statement within the meaning of that code; or

(2) he is any other officer described in section 272.481, he shall endorse thereon his identification and the date and time of receipt and forthwith file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the serial number of the district director and the total unpaid balance of the assessment appearing on the notice of lien.

(b) If a certificate of release, non-attachment, discharge or subordination of any tax lien is presented to the secretary of state for filing he shall

(1) cause a certificate of release or non-attachment to be marked, held and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, except that the notice of lien to which the certificate relates shall not be removed from the files, and

(2) cause a certificate of discharge or subordination to be held, marked and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code.

(c) If a refiled notice of federal tax lien referred to in clause (a) or any of the certificates or notices referred to in clause (b) is presented for filing with any other filing officer specified in section 272.481, he shall permanently attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing in any alphabetical federal tax lien index on the line where the original notice of lien is entered.

(d) Upon request of any person, the filing officer shall issue his certificate showing whether there is on file, on the date and hour stated therein, any notice of federal tax lien or certificate or notice affecting the lien, filed on or after July 1, 1971, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is ~~50 cents~~ \$1 for each name appearing on the certificate with a minimum fee of \$2. Upon request the filing officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of 50 cents per page.

Approved April 13, 1976.

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