holder thereof and county board so agree. Reasonable notice as used in this subdivision means a 90-day written notice addressed to the record owner of the easement at the last known address, and upon cancelation the county board may grant extensions of time to vacate the premises affected.

Approved April 2, 1951.

## CHAPTER 204-H. F. No. 288

An act relating to the recording of instruments conveying land; amending Minnesota Statutes 1949, Section 272.12.

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

Section 1. Minnesota Statutes 1949, Section 272.12, is amended to read:

Conveyance of land; taxes to be paid before recording. When a deed or other instrument conveying land. or a plat of any town site or addition thereto, is presented to the county auditor for transfer, he shall ascertain from his records if there be taxes due upon the land described therein. or if it has been sold for taxes. If there are taxes due, he shall certify to the same; and upon payment of such taxes, and of any other taxes that may be in the hands of the county treasurer for collection or in case no taxes are due, he shall transfer the land upon the books of his office, and note upon the instrument, over his official signature, the words, "taxes paid and transfer entered," or, if the land described has been sold or assigned to an actual purchaser for taxes, the words "paid by sale of land described within"; and, unless such statement is made upon such instrument, the register of deeds or the registrar of titles shall refuse to receive or record the same; provided, that sheriff's or referees' certificates of sale on execution or foreclosure of a lien or mortgage, decrees and judgments, receivers' receipts, patents, and copies of town or village plats, in case the original plat filed in the office of the register of deeds has been lost or destroyed, and the instruments releasing, removing and discharging reversionary and forfeiture provisions affecting title to land and instruments releasing, removing or discharging easement rights in land or building or other restrictions, may be recorded without such certificate; and, provided that instruments conveying land and, as appurtenant thereto an easement over adjacent tract or tracts of land, may be recorded without such certificate as to the land covered by such easement; and, provided, further, that any instrument granting an easement made in favor of any public utility or pipe line for conveying gas, liquids or solids in suspension, in the nature of a right of way over, along, across or under a tract of land may be recorded without such certificate as to the land covered by such easement.

A violation of this section by the register of deeds or the registrar of titles shall be a gross misdemeanor, and, in addition to the punishment therefor, he shall be liable to the grantee of any instrument so recorded for the amount of any damages sustained.

When, as a condition to permitting the recording of deed or other instrument affecting the title to real estate previously forfeited to the state under the provisions of sections 281.16 to 281.27, county officials, after such real estate has been purchased or repurchased, have required the payment of taxes erroneously assumed to have accrued against such real estate after forfeiture and before the date of purchase or repurchase, the sum required to be so paid shall be refunded to the persons entitled thereto out of moneys in the funds in which the sum so paid was placed.

Approved April 2, 1951.

## CHAPTER 205—H. F. No. 297 [Not Coded]

An act relating to tax levy for revenue purposes in certain counties; amending Laws 1947, Chapter 24.

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

Section 1. Laws 1947, Chapter 24, is amended to read as follows: