

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 20, 1897.

H. F. No. 997.

CHAPTER 163.

Payment of
taxes on
deeds, etc.

An act to amend section one (1) of chapter two hundred and eighty-five (285) of the general laws of Minnesota for eighteen hundred and ninety-five (1895), relating to the certificate of county auditors upon deeds, plats, and other instruments, relative to the payment of taxes.

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

Amendment.

SECTION 1. That chapter two hundred and eighty-five (285) of the general laws of eighteen hundred and ninety-five (1895), be and the same is hereby amended so as to read as follows:

Section 1. That before the county auditor of any county in this state shall be authorized to endorse his certificate upon any deed, plat, or other instrument, as prescribed in and by section one hundred and six (106) of chapter one (1) of the general laws of Minnesota, A. D. eighteen hundred and seventy-eight (1878), the said deed, plat, or other instrument, shall be presented to the county treasurer of the same county, who shall, when it appears from an examination of the records of his office that the current taxes assessed against the lands described in such deed, plat, or other instrument, have been paid, certify such facts by an endorsement upon said deed, plat, or other instrument, over his official signature, in words substantially as follows: "Taxes for the year _____ on the lands described within, paid." And it shall be the duty of such county auditor and county treasurer, upon the presentation of any deed for the conveyance of an undivided fractional part of any tract of land, and upon the payment of an equivalent fractional part of all taxes due thereon, to attach their respective certificates to such deed, and it shall be the duty of the county treasurer of such county to receive such fractional part of the taxes due on such tract of land as shall be described in said deed.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 21, 1897.