

## CHAPTER 35—H. F. No. 446

*An act relating to the fees of county treasurers and validating payments heretofore made; amending Minnesota Statutes 1941, Section 272.47.*

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

Section 1. Minnesota Statutes 1941, Section 272.47 is amended to read as follows:

**272.47. Violations; liability.** 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 25 cents, which fee shall be retained by him and shall be in addition to any salary or compensation otherwise allowed him by law.

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.

All fees heretofore collected by any county treasurer in strict conformity with the provisions of Minnesota Statutes 1941, Section 272.47, is hereby declared to be the property of such county treasurer.

Approved March 2, 1945.

## CHAPTER 36—S. F. No. 237

*An act authorizing the repairing, cleaning out, deepening, widening and improving of public road ditches and authorizing the use of county drainage machinery therefor.*

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

Section 1. **Improving public road ditches.** For the purpose of draining public roads and preventing accumulations