

register of deeds shall, upon receiving a filing fee for such notice, forthwith enter the same in an alphabetical federal tax lien index, showing on one line the name and last known post office address of the taxpayer named in such notice, the date and hour of filing, and the amount of tax with the interest, penalties and costs. He shall file and keep all original notices so filed in numerical order in a file or files and designated federal tax lien notices.

*Subd. 3.* When a certificate of release of any tax lien issued by the secretary of the treasury, or his delegate, is filed in the office of the register of deeds where the original notice of lien is filed, said register of deeds shall, upon receiving a filing fee for such certificate of release, enter the same with date of filing in said federal tax lien index on the line where notice of the lien so released is entered, and permanently attach the original certificate of release to the original notice of lien.

*Subd. 4.* Said federal tax lien index and file or files for said federal tax lien notice shall be furnished to the register of deeds of each county in this state, in the manner now provided by law for the furnishing of books in which deeds are recorded.

*Subd. 5.* The register of deeds shall be entitled to a fee of 75 cents for filing each notice of lien and a fee of 75 cents for filing each release of lien.

*Subd. 6.* This act is passed for the purpose of authorizing the filing of notices of liens, in accordance with the provisions of section 6323 of the internal revenue code of 1954, being section 68a of United States Statutes at large, page 779, and any acts or parts of acts amendatory thereof.

*Subd. 7.* This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

*Subd. 8.* This act may be cited as the "uniform federal tax lien registration act."

Approved April 24, 1959.

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CHAPTER 461—S. F. No. 1039

An act relating to water pollution; amending Minnesota Statutes 1957, Section 144.375, Subdivision 3.

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

Section 1. Minnesota Statutes 1957, Section 144.375, Subdivision 3, is amended to read :

Subd. 3. **Appeal.** An appeal may be taken from any final order, rule, regulation, or other final decision of the commission by any person who is or may be adversely affected thereby, or by the attorney general in behalf of the state, to the district court of the county in which the premises affected by such final order, rule, regulation, or other final decision are situated in the manner herein provided. Within 30 days after receipt of a copy of the order, rule, regulation, or decision, or after service of notice thereof by registered mail, but not in any case more than six months after the making and filing of the order, rule, regulation or decision, the appellant or his attorney shall serve a notice of appeal on the commission, through its secretary; provided, that during such 30 day period the court may, for good cause shown, extend such time for not exceeding an additional 60 days, but not beyond the expiration of such six months' period. The notice of appeal shall refer to the action of the commission appealed from, shall specify the grounds of the appeal, including points of both law and fact which are asserted or questioned by the appellant, and may contain any other allegations or denials of fact pertinent to the appeal. The notice shall state an address within the state at which service of notice and other papers in the matter may be made upon the appellant. The original notice of appeal, with proof of service, shall be filed by the appellant or his attorney with the clerk of the court within ten days after service of the notice, and thereupon the court shall have jurisdiction of the appeal.

Approved April 24, 1959.

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CHAPTER 462—H. F. No. 1805

[Not Coded]

*An act relating to the school district of the City of Minneapolis.*

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

Section 1. **Special independent school district, established.** The special district now existing in the City of Minneapolis is hereby changed and converted into a special independent school district subject to the provisions of this act.