

the town board that a statement has been filed, and that a meeting of the town board to act thereon will be held at a time and place specified in the notice. The meeting shall be held not later than ten days after the filing of the statement. The town board shall meet at the time and place specified in the notice so given by the clerk, and shall levy a special tax upon all the taxable property of the town in an amount sufficient to pay one-half of the amount expended by the county. If two or more towns were responsible for the bridge, each town shall levy a tax in an amount sufficient to pay one-half of the cost apportioned to it.

**Subd. 4. County auditor may levy if town board fails to levy.** The tax so levied shall be certified to the county auditor on or before October 15 next succeeding, and the county auditor shall extend the same with other town taxes upon the tax list of the town. If the town board, for any reason, fails to act as herein provided, the county auditor shall levy the tax provided herein and shall extend the same with other town taxes upon the tax list of the town.

**Subd. 5. Collection and payment.** The tax shall be collected and the payment enforced in the same manner and subject to the same penalties and interest as other town taxes. When collected the tax shall be paid into the county treasury and credited to the county road and bridge fund.

**Sec. 13. Repealer.** Minnesota Statutes 1957, Sections 160.012 to 160.251; 160.271 to 160.441; 160.461 to 160.702; 161.01; 161.02; 161.03—except subdivisions 21 and 23 thereof; 161.04 to 161.24; 162.01 to 162.45; 163.01 to 163.10; 163.12 to 163.20; 164.01 to 164.33; 166.01 to 166.15; 366.26; 381.14 to 381.18; and 471.94 are repealed.

**Sec. 14. Effective date.** This act takes effect July 1, 1959.

Approved April 24, 1959.

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#### CHAPTER 501—S. F. No. 165

*An act relating to fees of county treasurers; amending Minnesota Statutes 1957, Section 272.47.*

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

Section 1. Minnesota Statutes 1957, 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, 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.

Approved April 24, 1959.

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CHAPTER 502—H. F. No. 1180

[Coded]

*An act to establish a change fund in the office of the county treasurer.*

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

**Section 1. [315.45] Change fund, establishment.** The county board shall establish a fund for the purpose of making change only. The change fund shall be established by making an appropriation therefor from the county revenue fund in whatever amount the county board shall determine. The county treasurer shall be custodian of the fund and he shall be responsible for its safekeeping and use. The change fund shall not be used for the purpose of making payments of expenses such as are provided for in Section 375.16.

Approved April 24, 1959.

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