

who is absent on the day such general election is held, from the election district in which he is entitled to vote, *or who on such day is not absent from such election district but by reason of illness or physical disability is unable to go to the polling place of such district*, may register by mailing his registration card to the local registration bureau and vote therein by having his ballot delivered by mail to the election judges of such district on the day of such general election, by complying with the provisions of this act, provided, however, that no person residing in a city of the first, second or third class shall be permitted to so vote, unless he has duly registered in said district prior to such election day. The words "general election" as used in this act shall be construed to include the election held in the several election districts on the first Tuesday after the first Monday in November in each even numbered year and also any city election, including cities of the first class operating under home rule charters, and any county option election, so-called, held under the provisions of Chapter 23, Laws 1915, and any act or acts supplementary thereto or amendatory thereof, held in any county, and shall also include all primary elections, special primary elections and special elections."

Approved February 20, 1929.

CHAPTER 30—H. F. No. 111

An act to amend Section 2327, General Statutes 1923, relating to the payment of mortgage registration taxes and legalizing and validating the record and registration of mortgages where mortgage registration tax has been paid to the wrong officer.

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

Section 1. **Certain mortgages validated.**—That Section 2327, General Statutes 1923, be and the same is hereby amended so as to read as follows:

"Sec. 2327. When any real estate situate in this state and described in any such mortgage *is exempt from taxation under Section 1, Article 9 of the Constitution, the tax herein provided shall be paid to the treasurer of the county in which such real estate is situate in the same manner as if such real estate was not exempt from taxation. When any real estate situate in this state and described in such mortgage is not exempt from taxation under such section, but is not taxed by direct tax upon the assessed valuation thereof, then the tax herein provided shall be paid to the state treasurer and credited to the general revenue fund.* The receipt thereof shall be endorsed upon the mortgage by the state treasurer and countersigned by the state auditor, who shall charge the treasurer therewith, and thereupon

such mortgage shall be recorded or registered, as to such real estate in any office in this state. *When any such mortgage shall describe any real estate, part of which is not taxed by direct tax, upon the assessed valuation thereof and part of which is so taxed or is exempt from taxation, the proportionate amount of the tax to be paid to the state treasurer and to the county treasurer shall be determined in accordance with the proportionate value of the real estate included therein as such valuation shall be determined by the state auditor upon application of the mortgagee. The amount of the tax payable to the state treasurer shall thereupon be paid to him, who shall endorse upon such mortgage that the proportionate amount of the tax payable to him has been paid and the balance of such tax shall be paid to the county treasurer of the county where the mortgage is first presented for record or registration and shall be divided and paid to the county treasurers of the other counties entitled thereto, as provided by Section 3326, G. S. 1923."*

Sec. 2. Records legalized.—*The record or registration of any mortgage covering real estate, part or all of which is exempt from taxation or not taxable by direct tax upon the assessed valuation thereof, upon which the mortgage registration tax has heretofore been paid either to the county treasurer of the county where such mortgage was first presented for record or to the state treasurer, is hereby legalized and made valid for all purposes, notwithstanding such tax may have been paid to the wrong officer if all other requirements of law in relation to the recording or registration of such mortgage have been complied with.*

Approved February 20, 1929.

CHAPTER 31—S. F. No. 129

An act to amend Sections 2 and 3 of Chapter 152, Laws of 1919, relating to the pension of police officers in cities of the second class.

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

Section 1. Police pensions in cities of second class.—That Section 2, Chapter 152, Laws of 1919 be and hereby is amended so as to read as follows:

Sec. 2. Association to fix pension.—That every paid municipal police department now existing or which may hereafter be organized may and is hereby authorized to become incorporated pursuant to the provisions of any applicable law of this state, or adopt a constitution and by-laws as a relief association to provide and permit and allow said police relief association so incorporated or so organized to pay out of and from any funds it may have re-