

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-

ceived from the State of Minnesota, or from any other source, a service pension in such amounts and in such manner as its articles of incorporation or the constitution and by-laws shall so designate, not exceeding, however, the sum of \$45 per month to each of its pensioned members who shall have arrived at the age of 50 years or more, and shall have done active police duty as a member of such paid municipal police department for a period of 20 years or more in the police department of such city in which such relief association has been or shall be so organized, or who having been disabled physically or mentally because of any injury received or suffered while in the performance of his duty as such police officer, so as to render necessary his retirement from active police service may be placed upon the pension list, and shall receive such pension as provided for in said articles of incorporation or constitution and by-laws; *provided, however, that if any such police officer shall die leaving a widow surviving him she may be paid as long as she remains unmarried such amounts not exceeding, however, the sum of \$40.00 per month and in such manner as the articles of incorporation or constitution and by-laws of said police relief association shall provide; provided, however, that said fund shall not be used for any other purpose than for the payment of service pensions and a disability pension as herein provided.*

Sec. 2. That Section 3, Chapter 152, Laws 1919 be and is hereby amended so as to read as follows:

Sec. 3. Every such association shall at all times have and retain the right to increase or reduce the amount of such pension not to exceed \$45 per month whenever, because of the amount of funds on hand, or for other good reasons such increase or reduction may seem advisable or proper to the board of management of said relief association.

Approved February 20, 1929.

CHAPTER 32—S. F. No. 140

An act to validate certain bonds heretofore purchased by the state board of investment with the funds of the State of Minnesota.

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

Section 1. **Definition.**—The word "municipality," as used herein, shall be held to mean and include the various counties, cities, villages, boroughs, towns and school districts in the State of Minnesota.

Sec. 2. **Bonds validated.**—Whenever the State Board of Investment shall have heretofore loaned the funds of the State of