

proceedings, including any foreclosure or cancellation proceeding now pending, and the record thereof, if any shall have been made, are hereby legalized and made as valid and effectual to all intents and purposes and of the same force and effect in all respects, for the purpose of notice, evidence, validity, foreclosure, cancellation or otherwise as if such mortgage registration tax had been paid prior to the time of the commencement of any such proceedings, provided that the mortgage registration tax on said contract was paid in full prior to the passage of this act or was paid in full during the pendency of said foreclosure or cancellation proceeding.

Sec. 2. **Application.**—This act shall not apply to any action now pending in any of the courts of this state.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 23, 1919.

CHAPTER 381—S. F. No. 1050.

An act relieving counties of liability to incorporated cities, boroughs or villages on account of the failure of county auditors to apportion, pursuant to the provisions of Chapter 239, General Laws of 1905, as amended by Chapter 159, Laws of 1915, penalties and interest accruing upon taxes heretofore levied upon real estate.

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

Section 1. **Counties not to be liable for failure of auditors in incorrect apportionments.**—In all counties in this state where heretofore county auditors thereof have apportioned between the county revenue fund and school districts of the county penalties and interest accruing upon taxes levied upon real estate and have not apportioned such penalties and interest to cities, boroughs or villages pursuant to the provisions of chapter 239, General Laws of 1905, as amended by chapter 159, Laws of 1915, such counties shall not be liable to cities, boroughs or villages for such failure; provided, however, that the liability of counties on account of the collection of penalties and interest accruing on special assessments shall not in any way be affected by this act.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 23, 1919.

CHAPTER 382—H. F. No. 1065.

An act authorizing the incorporation of co-operative associations and defining their powers.

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

Section 1. **Co-operative associations—Who may organize—Purposes.**—A co-operative association, society, company or exchange may be formed for the purpose of conducting any agricultural, dairy, mercantile, mining, telephone, manufacturing or