

effect as if such certificate had been executed and acknowledged subsequent to the confirmation of the sale by the court and recorded as provided by law.

7. That the book designation or the page thereof of the record of the mortgage was incorrectly stated in the power of attorney to foreclose such mortgage, notice of sale, affidavits, or other foreclosure papers and instruments, but the sale was duly and regularly made at the time and place specified and appointed in such notice of sale as shown by said notice and the sheriff's certificate of such sale.

8. That any mechanic's lien foreclosure sale heretofore made under the terms and provisions of the final judgment of the district court in this state wherein the order of the district court confirming the report of sale by the sheriff was not made within ten days after the date of sale, or said sheriff's certificate of sale was not recorded in the register of deed's office of the county in which the premises are situated, until after the expiration of the period of one year from the date of the order confirming such sale is hereby declared legal, with the same effect as if such certificate had been executed and acknowledged subsequent to the confirmation of the sale by the court and recorded as provided by law.

Sec. 2. **Application.**—The provisions of this act shall not affect any action or proceeding 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 409—S. F. No. 793.

An act to legalize acknowledgments taken by notaries public who were or are members of the legislature of the state of Minnesota, at the time of taking such acknowledgments, and acknowledgments taken by military officers affecting real or personal property within this state, together with the record of any and all instruments bearing any such acknowledgments.

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

Section 1. **Acknowledgments by legislative members legalized.**—That all acknowledgments taken by any member of the legislature of this state as a notary public, who at the time of taking such acknowledgment was a member of said state legislature, are hereby legalized, made valid and effectual in all particulars.

Sec. 2. **Instruments legalized.**—That all acknowledgments taken by any military officer since April 6, 1917, and prior to the passage of this act, of the execution of deeds, mortgages,

contracts, bills of sale, power of attorney and of the execution of any and all other instruments of conveyance or instruments of any kind in any manner affecting real or personal property, or property of any kind in the state of Minnesota, are hereby legalized, made valid and effectual in all particulars.

Sec. 3. **Records legalized.**—That the records of any such instruments, described in the foregoing sections 1 and 2, where such instruments have been recorded as provided by law, are also declared legalized, valid and effectual in all particulars.

Sec. 4. **Application.**—That this act shall not extend to or affect any action or proceeding now pending in any court in this state.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 23, 1919.

CHAPTER 410—H. F. No. 824.

An act to amend Section 2272, General Statutes of 1913, fixing the rate of taxation on inheritances, devises, bequests, legacies and gifts.

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

Section 1. **Tax to be imposed on inheritances, etc.**—Section 2272, General Statutes 1913, is hereby amended to read as follows:

The tax so imposed shall be computed upon the true and full value in money of such property at the rates hereinafter prescribed and only upon the excess of the exemptions hereinafter granted.

Section 2a. When the property or any beneficial interest therein passes by any such transfer where the amount of the property shall exceed in value the exemption hereinafter specified and shall not exceed in value fifteen thousand dollars the tax hereby imposed shall be:

(1) Where the person entitled to any beneficial interest in such property shall be the wife, or lineal issue, at the rate of one per centum of the clear value of such interest in such property.

(2) Where the person or persons entitled to any beneficial interest in such property shall be the husband, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this state, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of one and one-half per centum of the clear value of such interest in such property.