

in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd numbered year may be appended to the personal property assessment book. The assessment books and blanks shall be in readiness for delivery to the assessors on or before the third Monday in April of each year.

The assessors shall meet at the office of the county auditor on a day to be fixed by the Minnesota Tax Commission for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of four dollars per day for each day necessarily consumed in attending said meeting and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat to be computed by the usually traveled route and paid out of the county treasury upon the warrant of the county auditor.

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

Approved March 15, 1921.

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#### CHAPTER 87—H. F. No. 656.

*An act to legalize and validate the defective records of deeds, mortgages and other written instruments affecting real estate heretofore executed by corporations.*

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

Section 1. Records legalized in certain cases.—The records of all deeds, mortgages, satisfactions or other instruments affecting real estate in this State which have heretofore been actually recorded in the office of the Register of Deeds of the county where the real estate thereby affected was situated, which have been made or executed by a corporation either domestic or foreign, and on which record the corporate seal of said corporation does not appear shall have prima facie the same force and validity as they would have had had the corporate seal of said corporation executing such instruments appeared on said records.

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

Approved March 15, 1921.