

was raised, upon which said lien is claimed, the kind of grain and the amount of the lien claimed. Such abstract shall further contain a list of all mortgages and liens filed against crops or grain grown in such crop year which have been satisfied. At least once a week during the balance of the calendar year the register of deeds shall mail to each of such applicants a similar abstract covering the liens, mortgages and releases thereon filed in his office, since the date of furnishing such prior abstract.

Approved April 24, 1925.

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CHAPTER 357—H. F. 1212.

(Not in G. S. 1923.)

*An act to provide an additional method of amending the articles of incorporation of religious societies, religious associations and religious corporations heretofore formed or reorganized pursuant to the provisions of Chapter 229, General Laws 1889.*

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

**Section 1. Additional method of amending articles of incorporation of religious societies.**—Any religious society, religious association, or religious corporation, heretofore formed or reorganized and now existing pursuant to the provisions of Chapter 229, General Laws 1889, upon compliance with the provisions of this Act, may alter or amend its articles of incorporation as to any matter or thing which, under said Act, could have been included in the original articles of incorporation adopted pursuant to said Act; provided, however, that nothing herein contained shall authorize or empower any such religious organization to amend or alter, in the manner provided by this act, its said articles of incorporation in respect to any matter relating to the management or the conduct of the affairs of any cemetery now or hereafter owned or controlled by such religious organization where such cemetery is now or hereafter may be managed or conducted pursuant to provisions of Sections 7606 to 7609, both inclusive, General Statutes 1923.

**Sec. 2. Board of trustees may amend articles.**—The board of trustees, the board of administration, or other governing body of any such religious organization, may, by unanimous vote of all the members of said board or governing body, so alter or amend such articles of incorporation when authorized so to do at any special meeting of such religious organization called for such expressly stated purpose, which such special meeting a majority of the members of such religious organization are present, which authority shall be by resolution passed by vote of a majority of the members present and voting at such meeting of such religious organization. The board of trustees, the board of administration, or other governing body of any such

religious organization shall cause such resolution to be embraced in a certificate duly executed and acknowledged by its president and secretary, or by its other presiding and recording officers, under the corporate seal of said religious organization, and such certificate shall be presumptive evidence of the facts therein stated. Such certificate shall be recorded in the office of the Register of Deeds of the county in which such religious organization is located and shall be recorded in the office of the Secretary of State, and thereupon such alteration or amendment shall become effective.

**Sec. 3. To be in addition to other methods.**—The manner of amendment, authorized by this Act, of the articles of incorporation of any such religious organization shall be in addition to the manner in which amendments to the articles of incorporation of any such religious organizations are now authorized by law; and nothing in this Act contained shall abridge, or in any manner or to any extent affect, the right of any religious organizations to alter or amend their articles of incorporation in the manner now authorized by law.

Approved April 24, 1925.

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#### CHAPTER 358—H. F. No. 1312.

*An act providing for the assessment and taxation of the shares of stock of joint stock land banks organized under the laws of the United States of America.*

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

**Section 1. Assessment of shares of joint stock land banks.**—To aid in agricultural development and in equalizing rates of interest upon farm loans the shares of stock of joint stock land banks, organized under the laws of the United States of America are hereby exempted from taxation other than that imposed by this Act and shall hereafter be subject to an annual tax equal to five mills on each dollar of the fair cash value of such shares.

**Sec. 2. Place of assessment.**—The stock of every such joint stock land bank in this state, shall be assessed and taxed in the town, city or village where such bank is located, whether the stockholders of such bank reside in such place or not, and shall be assessed in the name of the bank. The cashier, or other officer of the bank shall list all shares of the bank for assessment, in the same manner as personal property is listed. To aid the assessor in determining the value of such shares of stock, the accounting officer of every such bank shall furnish to the assessor a sworn statement showing the amount and number of the shares of the capital stock, the amount of its surplus, undivided profits and all other funds, and the amount of its legally authorized investments in real estate located in this state, which real estate shall be assessed and taxed as other real estate.