

of the amount of taxes assessed for that year, plus any available unexpended balance in prior years against which obligations have not been incurred.

PROVIDED that if, prior to the calendar year 1927, such town has incurred, by proper authority, a valid indebtedness, including bonds, in excess of its cash on hand plus any amount in any sinking fund plus taxes levied prior to 1927 and uncollected but not delinquent and plus any funds otherwise available, such town, within the limits now permitted by law, may levy, in addition to the foregoing, sufficient sums to pay and discharge such excess indebtedness, bonds and interest thereon, but any such additional sum so levied shall be levied separately and when collected shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds and interest thereon.

Sec. 2. **Limitations.**—This act shall not authorize nor shall it be construed in any instance as authorizing the levy or spreading of total amounts of taxes for specific purposes or in total amounts in any year in excess of the amount allowed by law at the time of the passage of this act, but this act is and shall be considered an additional limitation.

Sec. 3. **County Auditor to fix levy.**—If any such town shall return to the County Auditor a levy greater than herein permitted, such County Auditor shall extend only such amount of taxes as the limitations herein prescribed shall permit, and to that end he shall determine the area of such towns as herein described from the records in his office or such other data as to government survey as may be available. If such town shall make levies otherwise valid, in specific amounts, for specific purposes, which aggregate more than the total amount permitted by this act, then the amount of each specific levy shall be reduced and spread by him proportionately, to bring the aggregate within the total limit herein permitted.

Sec. 4. **Inconsistent acts repealed.**—All acts and parts of acts insofar as inconsistent with this act are hereby repealed.

Approved April 4, 1927.

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#### CHAPTER 111—H. F. No. 246

*An act authorizing counties having 20 townships, full or fractional, and an area of more than 454,000 acres of land and less than 500,000 acres of land to levy an annual tax for the aid of county agricultural societies.*

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

**Section 1. Tax for agricultural societies authorized.**—That in addition to all other powers now or hereafter by law conferred upon county boards, authority hereby is given annually to levy a tax of not to exceed one-half of a mill upon all property subject to taxation, and from time to time to appropriate and pay over the proceeds of said tax, when collected, to any county agricultural society of its county which is a member of the state agricultural society, to assist such society in paying its financial obligations now or hereafter incurred.

Approved April 2, 1927.

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CHAPTER 112—S. F. No. 343

*In act to amend Sections 8250, 8258, 8259, 8262, and 8313, of the General Statutes of the State of Minnesota for 1923, relating to the registration of title to land.*

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

**Section 1. Lands and interests therein may be registered.**—That Section 8250, of the General Statutes of the State of Minnesota, for 1923, be amended to read as follows:

"No land, the title to which is derived from any tax or local assessment sale shall be *first* registered until such title has been adjudged to be valid by a court of competent jurisdiction, and a certified copy of the decree duly recorded with the Register of Deeds; provided, however, that any person may make the application when for at least fifteen years the land has been in the adverse possession of the applicant or those through whom he claims title. No lesser estate than a fee simple, and no mortgage, lien or other charge upon land, shall be registered, unless the estate in fee simple therein is registered, but the fact that the estate or interest of the applicant is subject to any outstanding lesser estate or to a mortgage, or other charge or lien, shall not prevent its registration, and whenever a dock or harbor line has been established by Federal authority, the interest and estate of a riparian proprietor in the submerged lands lying between the original shore line and such established dock line may be registered under this act, subject, however, to the rights of the state of Minnesota in its sovereign capacity in the same, and such registration shall not in any manner affect or change the rights of the state with respect to such lands."

**Sec. 2. Examiner of titles.**—That Section 8258 of the General Statutes of the State of Minnesota for 1923, be amended to read as follows:

*"The Judges of the District Court shall appoint a competent attorney in each County within their respective Districts to be an*