

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

Section 1. Certain corporations required to pay motor vehicle taxes.—Every express company, freight line company, sleeping car company, trust company, telephone company, railroad company, and every other company or association required by law to pay taxes to the State on a gross earnings basis, in addition thereto, shall be subject to the payment of all taxes imposed upon motor vehicles by legislative enactment under the authority of Article 16 of the Constitution creating and establishing a trunk highway system, authorizing the imposition of a tax on motor vehicles using the public highways of the State, and devoting the proceeds thereof to the support of such highway system.

Sec. 2. To include 1927 tax.—The motor vehicle tax, the payment of which is required under the provisions of this act, shall include the tax for the year 1927. But if this provision shall be held invalid for any reason the declared invalidity thereof shall not affect the other provisions of this act.

Sec. 3. Invalidity as to one company not to affect others.—If this act shall be held invalid as to any company charged with the payment of taxes on a gross earnings basis under existing laws, it shall be valid nevertheless as applied to any other company included within its provisions.

Approved February 11, 1927.

CHAPTER 13—H. F. No. 284

An act to legalize Mortgage Foreclosure Sales heretofore made.

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

Section 1. Certain mortgage foreclosure legalized.—Every mortgage foreclosure sale by advertisement heretofore made in this State under a power of attorney in the usual form contained in any mortgage duly executed and recorded in the office of the Register of Deeds or registered in the office of the Registrar of Titles of the proper county of the State, together with the record of any such foreclosure sale, is hereby legalized and made valid and made effective to all intents and purposes as against either or all of the following objections:

A. That the notice of mortgage foreclosure sale stated that said sale will be made by the sheriff in his main office in the county court house and said sale was so made in said sheriff's main office, and said sheriff's affidavit of mortgage foreclosure sale stated that said mortgage foreclosure sale had been made in pursuance of the notice of foreclosure at the front door of

the court house, instead of in his main office as said notice specified, and said sheriff more than twenty days after said foreclosure sale filed for record in the office of the Register of Deeds or of the Registrar of Titles of said county, a corrected sheriff's certificate of mortgage foreclosure sale under said mortgage and a corrected sheriff's affidavit of said mortgage foreclosure sale, stating that said mortgage foreclosure sale had been made in pursuance of the notice of foreclosure sale in the sheriff's main office in the county court house.

B. That the notice of mortgage foreclosure sale correctly stated the day of the month and year when said mortgage was registered on the memorial of the certificate of title of the mortgaged land and correctly stated the document number of said mortgage on said memorial and the number of said certificate of title, in the office of said Registrar of Titles, but omitted to state the volume and page where such mortgage was registered in said office of the Registrar of Titles of the proper county, in the case of land registered under the Torrence title system of this State.

Sec. 2. Not to affect pending actions.—The provisions of this act shall not affect any action or proceeding heretofore commenced and now pending in any court of this State to determine the validity of any such foreclosure sale.

Approved February 11, 1927.

CHAPTER 14—S. F. No. 8

An act authorizing the renewal of the period of corporate existence of certain corporations whose period of duration has expired without the renewal thereof, and legalizing acts and contracts of such corporation made or done and performed subsequent to the expiration of the original period of existence of such corporations.

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

Section 1. **Renewal of certain corporations authorized.**—Any corporation heretofore organized, for pecuniary profit, and social corporations under the laws of this State, whose period of duration has expired less than five (5) years prior to the passage of this act and the same has not been renewed and such corporation has continued to transact its business, may renew its corporate existence from the date of the expiration of its period of duration for an additional period not exceeding thirty (30) years from and after the time of its expired period of duration, with the same force and effect as if renewed prior to the expiration of its term of existence, by taking the same