

within six months after the passage of this act detached from any village by order of the board of county commissioners of the county in which such land is situated and such land shall have become a part of the township in which it was originally situated or has become a part of a township adjoining thereto, such board of county commissioners is hereby authorized to apportion between the village from which such land has been detached and the town of which it has become a part, the taxes levied and assessed against such land prior to, and collected subsequent to the effective date of such detachment.

Approved January 18, 1936.

CHAPTER 50—H. F. No. 193.

An act to amend Mason's Minnesota Statutes for 1927, Section 3199 as amended relating to the levy of taxes for poor relief purposes in all counties in this state having a population of over 75,000 inhabitants and an area of over 5,000 square miles.

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

Section 1. **Levy of taxes for poor relief.**—That Mason's Minnesota Statutes for 1927, Section 3199, as amended by Laws of 1935, Chapter 334, be and the same hereby is amended so as to read as follows:

"3199. On or before October 1, in each year, such board shall determine by resolution the amount of tax to be levied for the ensuing year for the support of the poor, the maintenance of the poor-house and other places provided for the reception of the poor, and the erection of any buildings or improvements, and the adoption of such resolution shall constitute a levy on the property taxable in the county of the amount named therein; but the amount so levied for all purposes, except for the erection or repair of buildings, shall not exceed an amount equal to three mills on each dollar of assessed valuation. On or before October 5, thereafter, the board shall file a certified copy of such resolution with the county auditor who shall enter the amount upon the tax list, after said levy shall have been submitted to the board of county commissioners of said county for its approval but not exceeding the amount approved by said county board after

any reduction. Such tax, when collected, shall be credited to the county poor fund. *Provided, in the year 1936 the amount of such levy for all such purposes, except for the erection or repair of buildings, may exceed three mills but shall not exceed five mills."*

Approved January 18, 1936.

CHAPTER 51—H. F. No. 196.

An act to legalize foreclosure sales heretofore made and the records of mortgage foreclosure proceedings.

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

Section 1. Mortgage foreclosure sales legalized.—Every mortgage foreclosure sale by advertisement heretofore made in this state, under power of sale in the usual form contained in any mortgage duly executed and recorded in the office of the register of deeds or registered with the registrar of titles of the proper county of this state, together with the record of such foreclosure sale, is hereby legalized and made valid and effective to all intents and purposes, as against any or all of the following objections, viz:

(1) In a case where the lands included in a foreclosure sale were located in more than one county, against the objection that the original foreclosure record instead of a certified copy thereof was recorded in the offices of the register of deeds of the counties, other than the county of sale, in which such lands were located; and against the objection in any case where the notice of foreclosure sale, sheriff's certificate or affidavit, or the power of attorney properly describe the mortgage by book and page of one of the counties but is in error as to the book and page of one or more of the other counties;

(2) In a case where the lands included in a foreclosure sale were located in more than one county, against the objection that either the power of attorney and/or the affidavit of the publisher of the newspaper in which such foreclosure sale was advertised, declaring such newspaper to be a qualified, legal newspaper in said county, was filed in the office of the county auditor of such county only and not in the offices of the