

established upon a street of the municipality and as projected into this plat or to the lines therein established. *No permit shall be issued for the construction of a building on any lot or parcel conveyed in violation of the provisions of Minnesota Statutes 1941, Section 471.29, Subdivision 2.*

Sec. 5. Certified copies filed with register of deeds. A certified copy of every ordinance, resolution, map or regulation adopted under the provisions of Minnesota Statutes 1941, Sections 471.26 to 471.33, and amendments thereof, shall be filed with the register of deeds of the county or counties in which the municipality adopting it is situated.

Approved April 13, 1945.

CHAPTER 288—H.F. No. 575

An act relating to the rate of taxation of mortgages of real property; amending Minnesota Statutes 1941, Section 287.05:

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

Section 1. Minnesota Statutes 1941, Section 287.05, is amended to read as follows:

287.05. Tax on record or registration. A tax of 15 cents is hereby imposed upon each \$100.00, or fraction thereof, of the principal debt or obligation which is, or in any contingency may be, secured by any mortgage of real property situate within the state executed, delivered, and recorded or registered; provided, that if any such mortgage shall describe any real estate situate outside of this state, such tax shall be imposed upon such proportion of the whole debt secured thereby as the value of the real estate therein described situate in this state bears to the value of the whole of the real estate described therein, as such value shall be determined by the state auditor upon application of the mortgagee.

Approved April 13, 1945.