

riod as fixed by its articles of incorporation or by statutory limitation. When such period is extended as provided by this act, any and all corporate acts and contracts done and performed, made and entered into after the expiration of said original period shall be and each is hereby declared to be legal and valid.

**Sec. 4. Limitation of effect.** This act shall not apply to any corporation the charter of which has been declared forfeited by the final judgment of any court of competent jurisdiction of this state, or to any corporation as to which there is pending any action or proceedings in any of the courts of this state for forfeiture of its charter, nor shall this act affect any action or proceeding now pending in any of the courts of this state in relation to any corporation described in section 1 of this act.

Approved April 20, 1955.

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#### CHAPTER 642—H. F. No. 1800

*An act to provide for and authorize the filing of notices of tax liens of the United States against real property in the counties of this state pursuant to Section 3186 of the Revised Statutes of the United States; amending Minnesota Statutes 1953, Section 272.48, as amended.*

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

Section 1. Minnesota Statutes 1953, Section 272.48, as amended by Laws 1955, Chapter 137, is amended to read:

**272.48 Taxes due United States, liens.** Whenever the collector of internal revenue for any district in the United States or any tax-collecting officer of the United States having charge of the collection of any tax payable to the United States desires to acquire a lien in favor of the United States for any tax payable to the United States against any real property within the state of Minnesota pursuant to section 3186 of the revised statutes of the United States, he shall file a notice of lien in the office of the register of deeds in each county in which the parcel of land claimed to be subject to the lien is situated. The notice shall set forth the name, the residence address, and any business address of such taxpayer, the nature and amount of the claim, and a description of each parcel of land upon which the lien is claimed. When the land upon which a lien is claimed is registered land the notice shall be filed as provided by section 508.63. *Any federal tax lien*

*heretofore or hereafter filed may be released and discharged by an instrument executed by the proper federal authority which instrument shall be accepted notwithstanding the same is neither acknowledged nor witnessed.*

Approved April 20, 1955.

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CHAPTER 643—H. F. No. 1802

[Not Coded]

*An act relating to certain school districts having a population in excess of 1,900 and less than 2,000 and an assessed valuation in excess of \$6,000,000; and authorizing bonds for building purposes, and tax levies therefor.*

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

**Section 1. Elementary school buildings, construction, issuance of bonds.** Any school district now or hereafter having a population of more than 1,900 and less than 2,000 inhabitants according to the last special census of such district and an assessed valuation of real and personal property in excess of \$6,000,000, may issue and sell its bonds to provide for the construction, equipment and furnishing of elementary school buildings in the principal amount of not exceeding \$650,000. Such bonds shall be authorized, issued, sold, executed and delivered in the manner provided by Minnesota Statutes 1953, Chapter 475. They may be issued on resolution adopted by a two-thirds vote of the members of the school board without a vote of the electors of such district. The district may levy taxes for the payment of such bonds and interest thereon in excess of any existing limitations upon the tax levies of such district. The authority granted by this act shall be in addition to and not a limitation upon any other powers of the district with respect to the issuance and payment of bonds.

Approved April 20, 1955.

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CHAPTER 644—H. F. No. 1805

*An act relating to the inspection of agricultural seeds; amending Minnesota Statutes 1953, Section 21.53, Subdivision 3, as amended.*

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