

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

Section 1. [413.136] **Cities second class and villages, annexation and detachment of land.** [Subdivision 1.] When all the owners of land which is located in the same county and partly within a city of the second class and partly within a village abutting said city of the second class, shall petition the governing body of the city and of the village to have a portion of such land annexed to and detached from said city and village and the portions of such land to be annexed and detached are substantially of the same area, if the governing bodies of the city and the village by resolution, declare the land to be annexed as an addition to such city and village and the land to be detached from such city or village as detached therefrom, the territory so annexed to such city and village shall become a part of such city or village as effectually as if it had been originally a part thereof, and the land so detached from such city or village shall be detached from such city or village as effectually as if it had never been a part of said city or village.

Sec. 2. [Subd. 2.] It shall be the duty of the governing body of such city and village to which such territory is annexed or detached to file a certified copy of the resolution with the register of deeds of the county in which the city and village is located and in like manner to file a certified copy of the resolution in the office of the county auditor.

Sec. 3. [Subd. 3.] This act shall be construed to be distinct from and independent of any other law providing for the annexation or detachment of territory by cities of the second class and villages.

Approved March 18, 1957.

CHAPTER 166—H. F. No. 470

An act relating to the registration and taxation of motor vehicles, exempting fire apparatus; amending Minnesota Statutes 1953, Section 168.012, Subdivision 6.

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

Section 1. Minnesota Statutes 1953, Section 168.012, Subdivision 6, is amended to read:

Subd. 6. All motor vehicle *fire apparatus operated without profit while owned by a farmers' cooperative association, a body of farmers, a volunteer fire department or association,*

or a group of citizens, and used solely for the extinguishment of fire in the community in which it is so owned and employed shall be exempt from taxation.

Approved March 19, 1957.

CHAPTER 167—H. F. No. 516

An act relating to the registration tax on real estate mortgages; amending Minnesota Statutes 1953, Sections 287.05 and 287.09.

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

Section 1. Minnesota Statutes 1953, Section 287.05 is amended to read:

287.05 Tax on recordation or registration. A tax of 15 cents is hereby imposed upon each \$100, or fraction thereof, of the principal debt or obligation which is or may be secured by any mortgage of real property situate within the state executed, delivered, and recorded or registered; provided, however, that said tax shall be imposed but once upon any mortgage and extension thereof, which mortgage and extension are simultaneously executed, delivered, and recorded or registered. If any such mortgage describes any real estate situate outside of this state, such tax shall be imposed upon that 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 is determined by the *commissioner of taxation* upon application of the mortgagee.

Sec. 2. Minnesota Statutes 1953, section 287.09 is amended to read:

287.09. Mortgage on exempt property; property not directly taxed; receipt; apportionment of tax. When any real estate situate in this state and described in any such mortgage is exempt from taxation under the Constitution of the State of Minnesota, Article 9, Section 1, the tax herein provided shall be paid to the treasurer of the county in which such real estate is situate in the same manner as if such real estate was not exempt from taxation. When any real estate situate in this state and described in such mortgage is not exempt from taxation under such section, but is not taxed by direct tax upon the assessed valuation thereof, then the tax herein provided shall be paid to the *commissioner of tax-*