

instrument of conveyance, of record in the office of the register of deeds or registrar of titles, or *the description of the land as then carried on the assessment and tax rolls of the county*, and shall also give the code number assigned to such parcel of land under the county code system, and shall further state that such parcel of land will thereafter be described, for taxation purposes, by said code number. The county auditor shall make an affidavit of mailing such notice, stating therein the name and address of the owner to whom such notice was mailed. Such affidavit shall be filed in the office of the county auditor. When a deed or other instrument conveying land is presented to the county auditor for transfer, as provided by Minnesota Statutes, Section 272.12, if such land has theretofore been coded under the county code system, or if the land conveyed in such instrument is described by metes and bounds and the county auditor determines that it should be coded under the county code system, the county auditor, instead of giving notice to the owner by registered mail, as hereinbefore provided, may note upon said instrument, over his official signature, the words "the land described within has been coded and is described for taxation purposes, as follows: (here enter the coded description assigned to said parcel of land in full.)"

Sec. 5. Minnesota Statutes 1953, Section 272.195 is amended to read:

272.195 Legal description. When a parcel of land has been coded under the county code system, as hereinbefore provided, and notice thereof has been given to the owner of such land, it shall be a legal and valid description of such land for taxation purposes, and such land shall thereafter be so described on the tax rolls of the county.

Approved April 10, 1957.

CHAPTER 372—S. F. No. 1130

An act relating to recreational facilities; amending Minnesota Statutes 1953, Section 471.15.

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

Section 1. Minnesota Statutes 1953, Section 471.15 is amended to read:

471.15 Municipalities may acquire and operate recreational facilities. Any city, however organized, or any village, borough, town, county, school district, or any board

thereof, or any incorporated post of the American Legion or any other incorporated veterans' organization, *may expend not to exceed \$800 in any one year, for the purchase of awards and trophies and may operate a program of public recreation and playgrounds; acquire, equip, and maintain land, buildings, or other recreational facilities; and expend funds for the operation of such program pursuant to the provisions of sections 471.15 to 471.19, provided that the provisions of those sections shall not apply to any municipality coming within the provisions of sections 471.20 to 471.23.*

Approved April 10, 1957.

CHAPTER 373—S. F. No. 1198

[Not Coded]

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

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

Section 1. Public cemetery corporations, renewal of corporate existence. Any corporation heretofore organized under the laws of this state as a public cemetery corporation, whose period of duration expired less than 76 years prior to the enactment of this act and has not been renewed, and which has continued to transact its business, may, within one year after the date of the enactment of this act by a majority vote of the members present at an annual meeting of the corporation or a special meeting called for that purpose, renew its corporate existence perpetually from and after the date of its expiration with the same effect as if renewed prior to the expiration of its term of existence. A certified copy of the resolution shall be filed for record with the register of deeds of the county wherein such cemetery is situated.

Sec. 2. Validation of acts and contracts. When the corporate existence of a corporation is renewed pursuant to this act, all acts and contracts done and performed by such corporation since the expiration of its corporate existence shall be deemed valid the same as if the corporate existence had been duly renewed before it expired.

Approved April 10, 1957.
