

## CHAPTER 11—H. F. No. 103

*An act relative to plats of Towns, Cities, and Rural Districts in this State, and of additions to and subdivisions thereof, and the correction and legalization of the same.*

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

**Section 1. Correction and legalization of certain plats.—**That in all cases where the plats or what purport to be plats of any towns or cities in this State or of additions to or subdivision thereof, and plats or parcels of land situated outside of any incorporated city, town or village, or copies thereof, fail to identify or show correctly, upon their face, the tract of land covered or intended to be covered thereby, the surveyors, or one of them, who laid out or surveyed the same, and, in case said surveyor or surveyors shall have died, or his or their place of abode be unknown, or he or they be unable or refuse to make or execute such certificate, one or more of the original proprietors within one year from the passage of this act may make and file in the office of the register of deeds of the county in which said lands are situated, a certificate duly executed and acknowledged by him or them, as deeds are to be executed or acknowledged, wherein shall be set forth a full description of the lands actually covered and intended to be covered by said plat. If such certificate be made by a proprietor or proprietors of such town, city, addition or subdivision, the same shall also be sworn to by him or them as being correct in all respects. And such certificates, so executed, acknowledged and verified, shall be recorded at length by said register of deeds in a book by him provided for the purpose, entitled "Book of plat certificates;" and said register of deeds shall, thereupon, note upon such plat and the copy thereof, filed in his office as aforesaid and referred to in such certificate and affidavit, the fact of filing such certificate, and the book and page where recorded; and he shall receive from the person offering said certificate for record the fees provided by law for similar services. And such certificates or the record thereof shall, together with such plat, be prima facie evidence, in all cases as to lands covered by said plat.

Approved February 11, 1927.

## CHAPTER 12—H. F. No. 115

*An act requiring the payment of Motor Vehicle Taxes by companies and associations subject to the payment of a gross earnings tax under existing laws.*

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

**Section 1. Certain corporations required to pay motor vehicle taxes.**—Every express company, freight line company, sleeping car company, trust company, telephone company, railroad company, and every other company or association required by law to pay taxes to the State on a gross earnings basis, in addition thereto, shall be subject to the payment of all taxes imposed upon motor vehicles by legislative enactment under the authority of Article 16 of the Constitution creating and establishing a trunk highway system, authorizing the imposition of a tax on motor vehicles using the public highways of the State, and devoting the proceeds thereof to the support of such highway system.

**Sec. 2. To include 1927 tax.**—The motor vehicle tax, the payment of which is required under the provisions of this act, shall include the tax for the year 1927. But if this provision shall be held invalid for any reason the declared invalidity thereof shall not affect the other provisions of this act.

**Sec. 3. Invalidity as to one company not to affect others.**—If this act shall be held invalid as to any company charged with the payment of taxes on a gross earnings basis under existing laws, it shall be valid nevertheless as applied to any other company included within its provisions.

Approved February 11, 1927.

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#### CHAPTER 13—H. F. No. 284

*An act to legalize Mortgage Foreclosure Sales heretofore made.*

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

**Section 1. Certain mortgage foreclosure legalized.**—Every mortgage foreclosure sale by advertisement heretofore made in this State under a power of attorney in the usual form contained in any mortgage duly executed and recorded in the office of the Register of Deeds or registered in the office of the Registrar of Titles of the proper county of the State, together with the record of any such foreclosure sale, is hereby legalized and made valid and made effective to all intents and purposes as against either or all of the following objections:

A. That the notice of mortgage foreclosure sale stated that said sale will be made by the sheriff in his main office in the county court house and said sale was so made in said sheriff's main office, and said sheriff's affidavit of mortgage foreclosure sale stated that said mortgage foreclosure sale had been made in pursuance of the notice of foreclosure at the front door of