

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-*

ation for deposit in the state treasury and credited to the general revenue fund. The receipt thereof shall be endorsed upon the mortgage by the *commissioner of taxation* and thereupon such mortgage shall be recorded or registered, as to such real estate, in any office in this state. When any such mortgage shall describe any real estate, part of which is not taxed by direct tax upon the assessed valuation thereof and part of which is so taxed or is exempt from taxation, the proportionate amount of the tax to be paid to the *commissioner of taxation* and to the county treasurer shall be determined in accordance with the proportionate value of the real estate included therein as such valuation shall be determined by the *commissioner of taxation* upon application of the mortgagee. The amount of the tax payable to the *commissioner of taxation* shall thereupon be paid to him, who shall endorse upon such mortgage that the proportionate amount of the tax payable to him has been paid and the balance of such tax shall be paid to the treasurer of the county where the mortgage is first presented for record or registration and shall be divided and paid to the treasurers of the other counties entitled thereto, as provided by section 287.08.

Sec. 3. The provisions of this act are in force and effect on July 1, 1957.

Approved March 19, 1957.

CHAPTER 168—H. F. No. 721

An act relating to the registration of title to land; amending Minnesota Statutes 1953, Section 508.67.

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

Section 1. Minnesota Statutes 1953 Section 508.67, is amended to read:

508.67. **Acquiring title by action; new certificate.** Upon the expiration of the time allowed by law for redemption of registered land, after it has been set off, or sold on execution, or taken or sold for the enforcement of any lien, or charge of any nature, the person who claims under such execution, or under any certificate, deed, or other instrument made in the course of proceedings to enforce such execution or lien, may apply to the court for an order directing the entry of a new certificate to him, and upon such notice, as the court may require, the petition shall be heard and a proper order or decree rendered therein. In case the claim of title