

~~Section 1, Certain acknowledgments legalized.~~—All acknowledgments within and upon legal documents of every kind and nature heretofore taken by persons as notaries public residing in any one of the counties of this state, who were not citizens of the United States, acting in good faith under a void appointment to the office of notary public by the governor of this state between April 18, 1932, and the date of the approval of ~~this act~~, together with the record of such acknowledgments and the documents containing the same, are hereby legalized and made valid and effective to all intents and purposes as though the appointment of such persons to the office of notary public had been in all respects lawful and valid.

~~Sec. 2. Not to apply to pending actions.~~—This ^{action} act shall not apply to any pending actions and no action shall be maintained questioning the validity of any acknowledgment coming within the purview of ~~Section 1 of this act~~ unless ~~said~~ ^{action} action be brought within ~~6~~ ^{and} months after its enactment.

Approved ~~March 4, 1939.~~ ^{and this}

CHAPTER 48—H. F. No. 12

An act amending Mason's Minnesota Statutes of 1927, Section 1993, Class 1, as amended by Laws 1937, Chapter 365, relating to the classification of real and personal property.

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

Section 1. Classification of real and personal property.—That Mason's Minnesota Statutes of 1927, Section 1993, Class 1, as amended by Laws 1937, Chapter 365, be and the same hereby is amended to read as follows:

"1993. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute Class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore, mined by underground methods subsequent to August first of a calendar year and prior to the next succeeding May first, which requires concentration other than crushing or screening, or both to

make it suitable for commercial blast furnace use, and in stock pile on the first assessment date after being mined, and iron ore mined by underground methods subsequent to August first of a calendar year and prior to the next succeeding May first which contains phosphorous in excess of .180 per cent, dried analysis, and in stock pile on the first assessment date after being mined for the first taxable year only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stock piles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3), three "b" (3b) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot."

Approved March 4, 1939.

CHAPTER 49—H. F. No. 923

An act relating to cities of the fourth class, and amending the Laws of 1939, Chapter 20.

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

Section 1. ~~Cities may re-assess for improvements in certain cases—The Laws of 1939, Chapter 20, are hereby amended so as to read as follows:~~

~~Chapter 20.~~ *Any city* All cities of the Fourth Class organized under Home Rule Charters in accordance with the Constitution of the State of Minnesota, Article 4, Section 36, which, after May 1st, 1938, and before December 31st, 1938, in paving the streets of ~~such~~ city, attempted to comply with ~~Mason's 1938 Minn. Supp., Section 1815, Mason's Minnesota Statutes of 1927, Sections 1816, 1817, 1818, 1819, 1820, 1821, 1822, 1823, 1824, 1825, 1826, 1827, and 1828, and acts amendatory thereof,~~ and in so doing, entered into a contract for paving streets and received petitions for such paving, and constructed such paving and determined to make such improvement at a hearing of