§ 7705. Recording or filing instrument settling account. There may be recorded or filed in the office of the clerk or register of the county where any trustee under an express trust not created by will, if an individual, resides, or, if a corporation, has its principal office, any instrument settling an account, in whole or in part, executed by one or more such trustees and by one or more of the persons interested in the subject-matter of the trust, none of whom is under the disability of infancy or incompetency. Every such instrument to be recorded or filed shall be acknowledged; and if recorded the record thereof, or a certified copy of the record or instrument shall be prima facie evidence of the contents of such instrument and its due execution.