

thereto; also to compel the owner or owners of low grounds, where water is liable to collect and become stagnant, to fill or drain such low places, and in their default to authorize such filling or draining, at the expense of such owner or owners, and to provide that such expense shall become a lien upon the lot or property so drained or filled. And any expense incurred under the provision of this section shall be by the village council levied and assessed against the said real estate upon which, or opposite and contiguous to which, such expense is incurred, and shall be extended against such property and collected in the same manner as other special taxes are levied, assessed and collected.

Expense, how
levied, taxed
and collected.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 18, 1899.

CHAPTER 261.

H. F. No. 451.

An act to amend chapter 293, General Laws of 1897, entitled, An act for a tax on gifts, inheritances, devises, bequests and legacies, in certain cases.

Inheritance
tax.

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

SECTION 1. That section 16, General Laws of one thousand eight hundred and ninety-seven (1897), be and the same hereby is amended so as to read as follows:

Sec. 16. Each judge of probate shall, on January, April, July and October first (1st) of each year, make a report in duplicate upon the forms furnished by the state auditor, containing all the data and matters required to be entered in such book pertaining to such estates, legatees and persons charged with the tax provided for in this act, one of which said reports shall be immediately delivered to the county treasurer, and the other transmitted to the auditor of the state.

Judge of
Probate to
make report
to County
Auditor and
Treasurer of
estates
charged with
tax.

The register of deeds of each county shall, at the same time, make reports in duplicate containing a statement of any conveyance filed or recorded in his office of any property which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of the vendor or vendee, and the description of the property transferred, as shown by such instrument, one of which duplicates shall be immediately

Register of
Deeds to make
report of con-
veyances to
take effect
after death,
etc.

delivered to the county treasurer and the other transmitted to the auditor of the state.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 18, 1899.

H. F. No. 674.

CHAPTER 262.

Bankrupts,
discharge of
judgments
against.

An act to provide for the discharge of judgments against persons discharged under the United States bankrupt law.

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

Judgment to
be discharged
on application
to District
Court.

SECTION 1. Any person discharged from his debts, pursuant to the act of congress known as "An act to establish a uniform system of bankruptcy throughout the United States, approved July first (1st), eighteen hundred and ninety-eight (1898)," may, after the expiration of one year from the date of such discharge, apply to any court of record in which a judgment shall have been rendered or a transcript thereof filed against him, for the discharge thereof from record, and if it shall appear to the court that he has thus been discharged from the payment of such judgment, the court may order and direct that such judgment be discharged and satisfied of record, and thereupon the clerk of such court shall enter a satisfaction thereof; *provided, however,* that no such application shall be made or order granted except upon ten (10) days' notice of such application to the judgment creditor whose judgment is sought thereby to be satisfied of record, his executors, administrators or assigns, served in the manner provided for the service of notices in civil actions, or in case such creditor, or his executors, administrators or assigns shall not reside within the State of Minnesota, in such manner as the court shall provide by order; *provided further,* that nothing in this act shall be construed to apply to judgments not listed among the liabilities of the bankrupt in his petition to be adjudged a bankrupt under the act of July first (1st), eighteen hundred ninety-eight.

Ten days'
notice of ap-
plication to
be given and
served.

Not to apply
to judgments
not listed in
bankruptcy
proceedings.

(SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 18, 1899.