

cedent and spouse, as joint tenants one-half of the value thereof shall be taxable. Provided, where property has been so acquired by the decedent and any other person or persons, as joint tenants, and their interests are not otherwise specified or fixed by law, the taxable portion shall be the value of a fractional part of said property to be determined by dividing the value of the property by the number of joint tenants.

Every tax imposed upon any property taxable under subdivision (6) of this act shall be a lien upon the interest of the deceased joint tenant until paid, and the survivor or survivors shall be personally liable for such tax to the extent of the value of such property. Such lien shall be limited to a period of ten years from the date of recording a copy of the death record of the deceased joint tenant.

The attorney general shall determine the inheritance tax, if any, under subdivision (6). When the tax is paid or if there is no tax, the attorney general shall make and deliver, to the surviving joint tenant, his certificate to that effect, and the said certificate may be recorded as other instruments affecting the title to real estate."

Approved April 29, 1935.

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#### CHAPTER 335—H. F. No. 667

*An act regulating the deduction for maintenance of family in inheritance tax cases.*

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

**Section 1. Maintenance of family in inheritance tax cases.**—In determining the value of any estate subject to an inheritance tax, the amount deducted for the maintenance of the family shall not be greater than the amount allowed by the probate court for one year, and which is reasonably required or actually expended for their support during the settlement of the estate, not exceeding in any event the sum of \$5,000.00.

Approved April 29, 1935.

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#### CHAPTER 336—H. F. No. 671

*An act to amend Mason's Minnesota Statutes of 1927, Section 2822-3, providing for transportation or board for crippled children unable to walk to school.*