

place. Such distribution to be ascertained in such manner as the court may decree.

SEC. 2. All acts or parts of acts conflicting with this act are hereby repealed.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 5th, 1895.

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S. F. No. 589.

CHAPTER 222.

Trust funds of
estates.

An act to authorize the making of agreements on behalf of executors, administrators, guardians, receivers or other like fiduciaries with their surety or sureties for the deposit of funds and assets for which such sureties may be held responsible.

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

Deposit with
trust com-
panies.

SECTION 1. That it shall be lawful for any party of whom a bond or undertaking is required to agree with his sureties for the deposit of any or all moneys for which such sureties are or may be held responsible with a trust company authorized by law to receive deposits, if such deposit is otherwise proper, and for the safe keeping of any or all other depositable assets for which such sureties may be held responsible, with a safe deposit company authorized by law to do business as such, in such a manner as to prevent the withdrawal of such moneys and assets, or any part thereof, except with the written consent of such sureties or an order of the court made on such notice to them as it may direct.

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

Approved April 25th 1895.

S. F. No. 598.

CHAPTER 223.

Executors' ac-
counts.

An act relating to the allowance of the accounts of executors and administrators.

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

Allowing just
accounts not
filed in time.

SECTION 1. That in all cases where any executor or administrator has heretofore paid in good faith any debts or claims against the estate which he represents, without the same having been duly approved or allowed

as required by law, and whose final account has not yet been settled, such payments may be allowed by the judge of probate, upon proof satisfactory to said judge of probate that, the said debts or claims, were just and existing demands against said estate at the time of payment. *Provided*, that the notice of settlement of such final account shall state that application will be made for such allowance.

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

Approved April 25th 1895.

CHAPTER 224.

H. F. No. 532.

An act regulating the taxation of steam vessels, boats and other water craft. Steam vessels,
&c.

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

SECTION 1. That in consideration for an annual payment into the state treasury by the owner of any steam vessel, barge, boat or other water craft, owned within this state, or hailing from any port thereof, and employed in the navigation of international waters, of a sum equal to three (3) cents per net ton of the registered tonnage thereof, such payment shall be received in lieu of all taxes and said steam vessel barge boat or other water craft shall be and the same is hereby made exempt from all further taxation either state or municipal, upon the payment of the sum herein provided. To be taxed—
how.

SEC. 2. The owner of any steam vessel barge boat or other water craft hailing from any port of this state, and employed in the navigation of international waters, desiring to comply with the terms of this act shall annually on or before the first day of July file with the state auditor a verified statement in writing containing the name, port of hail, tonnage, and name of owner of such steam vessel, barge, boat, or other water craft, and shall thereupon pay into the state treasury a sum equal to three (3) cents per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue his receipt therefor: How listed.

SEC. 3. The state treasurer shall annually, on or before the first (1) day of December pay into the county treasury of any county wherein is located the port of hail of any steam vessel, barge or other water craft complying with this act one-half (½) of all money so re- Proceeds.