

CHAPTER 97.

S. F. No. 682.

An act to amend section one hundred four of chapter forty-six of the laws of 1889, entitled "An act to establish a probate code."

To amend probate code.

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

SECTION 1. That section 104 of chapter forty-six of the laws of Minnesota for the year one thousand eight hundred and eighty-nine be and the same is hereby amended by inserting in first line of said section, after the word "contracts" the words "and for taxes levied and assessed" against the deceased and also by inserting in line four (4) of said section, after the word presented the words "except claims for taxes" so that said section when so amended shall read as follows:

Sec. 104. All claims arising upon contracts and for taxes levied and assessed against the deceased, whether the same be due, not due, or contingent, must be presented to the probate court within the time limited in said order, and any claim not so presented, except claims for taxes, is barred forever.

Sec. 104 as amended.

Such claim or demand may be pleaded as an offset or counter claim to an action brought by the executor or administrator.

All claims shall be itemized and verified by the claimant, his agent or attorney, stating the amount due, that the same is just and true, that no payments have been made thereon which are not credited, and that there are no offsets to the same to the knowledge of affiant.

If the claim be not due, or be contingent when presented the particulars of such claim must be stated.

The probate court may require satisfactory vouchers or proofs to be produced in support of any claim.

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

Approved April 17th 1895.