

SEC. 17. All taxes levied and collected under this act shall be paid into the treasury of the state and shall belong to and be a part of the revenue fund.

Tax paid
in to state
treasury.

SEC. 18. The words "estate and property," as used in this act, shall be taken to mean the personal property or interest therein of the testator, intestate, grantor, bargainor, or vendor, passing or transferred to those not herein specifically exempted from the provisions of this act, and not as the property or interest therein passing or transferred to individual legatees, devisees, heirs, next of kin, grantees, donees or vendees, and shall include all property or interest therein taxable under this act, whether situated within or without this state, over which this state has any jurisdiction for the purpose of taxation.

"Estate and
property"
defined.

Provided, that all legal indebtedness against any property taxable under this act which shall be on record in the county where said property is located shall be deducted before such tax is levied.

The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in the possession or enjoyment, present or future, by gift, inheritance, descent, bequest, grant, deed, bargain, or sale, in the manner herein prescribed.

"Transfer."

The words "county treasurer" and "county attorney" as used in this act, shall be taken to mean the treasurer and attorney of the county of the probate court having jurisdiction, as provided in section ten (10) of this act.

"County
treasurer"
and "count-
y attorney."

The provisions contained in this act shall not apply to the estate of any person who shall have or may die prior to the time this act shall take effect.

SEC. 19. This act shall take effect and be in force from and after its passage.

Approved April 11, 1901.

CHAPTER 256.

H. F. No. 438.

An act to abolish highway labor assessment and require all road taxes to be paid in cash in counties containing 150,000 inhabitants or more, and to abolish road overseers of highways in such counties and provide for the appointment of not exceeding three overseers of highways by the board of town supervisors, and prescribe their duties and compensation.

Counties of
over 150,000
inhabitants.

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

SECTION 1. That in all counties in this state now having, or which shall hereafter have, a population of 150,-

Road tax
to be paid
in cash.

000 or more, there shall hereafter be no highway labor assessed and all road taxes hereafter assessed by the township supervisors shall be paid in cash and shall be expended under the supervision and direction of the township supervisors.

SEC. 2. In all such counties the office of overseer of highways, provided in section 928 of the General Statutes of 1894, is hereby abolished and in lieu thereof, each of the boards of supervisors shall appoint not exceeding three overseers of highways for its township, who shall, under the direction of the board of supervisors, have supervision and direction of the construction, maintenance and repair of all highways and bridges under the control of the township supervisors.

SEC. 3. The overseer or overseers so appointed shall receive as full compensation for his services not to exceed the sum of \$2.50 per day for the time actually employed in the performance of his duties.

SEC. 4. All acts or parts of acts inconsistent herewith are hereby repealed.

SEC. 5. This act shall take effect from and after January 1st, 1902.

Approved April 11, 1901.

CHAPTER 257.

H. F. No. 447.

An act to authorize village councils and all villages in this state to prescribe penalties for the violation of ordinances of such villages.

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

SECTION 1. That the village council of all villages in this state, whether organized or incorporated under the General or Special Laws of this state, anything in the charter of any such village to the contrary notwithstanding, shall have power to prescribe as penalty for the violation of any ordinance of such village a fine not exceeding one hundred dollars, besides the cost of such prosecution, and in default of the payment of such fine and costs of prosecution the said village council may provide for committing the person convicted of violating any such ordinance to the place of confinement of such village, or imprisonment in the common jail of the county, or if there be no county jail in such county, then in the county jail of the county where such county prisoners are usually sent for a period not exceeding ninety (90) days.

Abolishing overseer.

To be appointed by supervisor.

Village councils to prescribe penalties for violation of ordinances.