

person shall molest, injure or destroy any muskrat, mink or beaver house, den or dam at any time, or hunt or pursue such animals with dog or dogs, except that in the open season herein provided for the taking, catching or killing of muskrats, muskrat houses, may for the purpose of placing traps therein, be opened in such manner only as will not destroy, damage or injure the same, as a place of habitation for muskrats. Provided, that when any of the animals mentioned in this section are doing damage to or destroying any property, or are likely to damage or destroy any property. The person whose property is being, or is likely to be, damaged, or destroyed may make complaint and report the facts to the executive agent of the game and fish commission, who shall either in person or by a deputy game warden, investigate the conditions complained of, and if it appears that the complaint is well founded, and the property of such complainant is being, or is likely to be damaged by any such animals, the executive agent of the game and fish commission may grant, permission, properly safeguarded to the complainant, to kill, such animals, or destroy the houses, dams or other structures erected by them."

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

Approved April 28, 1913.

CHAPTER 574—H. F. No. 736.

An Act entitled "An Act to amend Sections Eighteen (18), Nineteen (19) and Twenty (20) of Chapter Two Hundred Eighty-eight (288) of the Laws of Minnesota for the year 1905, entitled "An Act providing for taxation of and fixing the rate of taxation on inheritances, devises, bequests, legacies and gifts, and providing for the manner of payment as well as the manner of enforcing payment thereof," as amended by Chapter Two Hundred Nine (209), Laws of 1911, prescribing rules of procedure and imposing official duties concerning the imposition and enforcement of inheritance taxes."

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

Section 1. **Judge of probate to notify all parties of inheritance tax, and to transmit certain information to attorney general—Clerical hire.**—That Section Eighteen (18) of Chapter Two Hundred Eighty-eight (288) of the Laws of Minnesota for the year 1905, as amended by Chapter Two Hundred Nine (209), Laws 1911, be and the same hereby is amended so as to read as follows:

Section 18. The probate court shall immediately give notice, upon the determination of the value of any inheritance, devise, bequest, legacy, transfer or gift which is taxable under this act, and the tax to which it is liable, to all parties known to be interested therein, including the state auditor, attorney general and the county treasurer.

Such notice shall be given by serving a copy on the attorney of all persons who may have appeared by attorney, and as to persons who have not so appeared, by mail, where the addresses of the persons to be notified are known or can be ascertained, otherwise such notice shall be given by publishing said notice once in a qualified newspaper. The expense of such publication shall be certified and paid by the state treasurer in the same manner as hereinbefore provided for the payment of the fees and expenses of appraisers.

Accompanying such notice given the attorney general shall be a copy of the order determining such tax, and also a full report showing such other matters in connection therewith as may be required by the attorney general upon such forms as may be furnished by him to said court or as may be particularly requested. The county board may allow the county treasurer and the judge of probate to employ such additional clerical assistance for all or part of the time as may be necessary to properly perform the additional duties imposed upon such officers by the inheritance tax law.

Sec. 2. **Assessment notice—General inventory and appraisal.**—That Section Nineteen (19) of Chapter Two Hundred Eighty-eight (288) of the Laws of Minnesota for the year 1905, as amended by Chapter Two Hundred Nine (209), Laws of 1911, be and the same hereby is amended so as to read as follows:

Section 19. Within thirty days after *the service of the notice* of the assessment and determination by the probate court of any tax imposed by this act, the attorney general, county treasurer, or any person interested therein, may file with said court objections thereto, in writing, and praying for a reassessment and redetermination of such tax. Upon any objection being so filed the probate court shall appoint a time for the hearing thereof and cause notice of such hearing to be given to the attorney general, county treasurer and all parties interested at least ten days before the hearing thereof. Such notice shall be served in the manner provided for in Section 18 as amended by Section 7 of this act.

At the time appointed in such notice the court shall proceed to hear such objections and any evidence which may be offered in support thereof or opposition thereto; and if, after such hearing, said court shall be of the opinion that a reassessment or redetermination of such tax should be made, it shall, by order, set aside the assessment and determination theretofore made and

order a reassessment in the same manner as if no assessment had been made, or the said court may, without ordering a resubmission to appraisers, set aside the assessment and determination theretofore made and fix and determine the value of the property embraced in any legacy, inheritance, devise or transfer and fix and determine the amount of the tax thereon in accordance with the appraisal theretofore filed, so far as the same is not in dispute, and in accordance with the evidence introduced by the respective parties in interest as to any items of the appraisers' report which may have been objected to by any party interested, including the attorney general and the personal representatives of the decedent.

In any case where objections are filed by the attorney general as hereinbefore provided for, he shall, within ten days before the time set by the court for the hearing thereof, file with the clerk of the court a bill of particulars setting forth the items in any such report objected to and as to which he proposes to offer testimony; he shall also mail a copy thereof, within said time, to the personal representative of the decedent or the attorney or attorneys for the latter. In case objections are filed by any other person, he or she shall likewise file such a bill of particulars with the court and serve a copy thereof upon the attorney general within ten days after the filing of the objections.

Before any inheritance tax appraisers are appointed, the court shall require the general inventory and general appraisal to be filed, and in all estates so appraised at over \$10,000 and in all other estates where any part of such estate may be subject to an inheritance tax, the court shall furnish the county treasurer and the attorney general with a copy of such general inventory and appraisal, and shall not determine the tax due, nor appoint inheritance tax appraisers until thirty days thereafter. A copy of the will of decedent, if any is probated, and also a copy of the initial petition in said estate shall accompany such copies of the general inventory and appraisal.

Sec. 3. Property omitted may be subsequently taxed.—That Section Twenty (20) of Chapter Two Hundred Eighty-eight (288) of the Laws of Minnesota for the year 1905 be and the same is amended so as to read as follows:

Section 20. If the treasurer of any county shall have reason to believe that any tax is due and unpaid under this act after the refusal or neglect of the persons liable therefor to pay the same, he shall notify, in writing, the county attorney of his county, of such failure or neglect, and such county attorney, if he have probable cause to believe that such tax is due and unpaid, shall apply to the probate court for a citation, citing the persons liable to pay such tax to appear before the court on a day specified, not more than three months from the date of such

citation, and show cause why the tax should not be paid. The judge of the probate court, upon such application, and whenever it shall appear to him that any such tax accruing under this act has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon, shall conform as near as may be to the provisions of the probate code of this state, and whenever it shall appear that any such tax is due and payable and the payment thereof cannot be enforced under the provisions of this act in said probate court, the person or corporation from whom the same is due is hereby made liable to the state for the amount of such tax, and it shall be the duty of the county attorney of the proper county to sue for in the name of the state and enforce the collection of such tax, and all taxes so collected shall be forthwith paid into the county treasury. It shall be the duty of said county attorney to appear for and represent the county treasurer on the hearing of such citation.

Any property which for any cause is omitted from an appraisal or inventory, so that its value is not taken into consideration in the determination of the inheritance taxes, may be subsequently taxed against the person receiving the same, or any part thereof, to the same effect as if included in the original appraisal and determination, except that any representative of an estate discharged from his trust in the meantime shall not be liable for the payment of such tax. When any property has been thus omitted in the determination of an inheritance tax, such taxes thereon may be determined and recovered in a civil action brought by the attorney general in the name of the state in any court of general jurisdiction, or may be prosecuted to collection by citation and subsequent proceedings in the probate court wherein the estate was administered.

Approved April 28, 1913.

CHAPTER 575—H. F. No. 750.

An Act to amend Sections 2327, 2329, 2331, 2332, 2334, 2335, 2337, 2338, 2339 and 2340 of the Revised Laws of 1905, relating to pharmacy; also authorizing the disbursement by the state board of pharmacy of moneys secured by it, for certain purposes.

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

Section 1. Creation of state board, employment of attorney, and when violators shall be deemed guilty of a misdemeanor.—That Section 2327, Revised Laws of 1905, be amended to read as follows:

2327. The state board of pharmacy shall consist of five registered pharmacists of the state, appointed by the governor, each