

years prior to such transfer stood in the mutually acknowledged relation of a parent; provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child), shall be exempt.

(3) Property of the clear value of three thousand dollars transferred to each of the lineal ancestors of the decedent shall be exempt.

(4) Property of the clear value of one thousand dollars transferred to each of the persons described in the third subdivision of section two a (2a) shall be exempt.

(5) Property of the clear value of two hundred and fifty dollars transferred to each of the persons described in the fourth subdivision of section two a (2a) shall be exempt.

(6) Property of the clear value of one hundred dollars transferred to each of the persons and corporations described in the fifth subdivision of section two a (2a) shall be exempt.

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

Approved April 23, 1919.

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#### CHAPTER 411—H. F. No. 836.

*An act to amend Chapter 295 of the Laws of Minnesota 1915, relating to compensation to be allowed to sheriffs for boarding and caring for prisoners in all counties of the state now or hereafter having a population of not less than 215,000 and not more than 300,000 inhabitants.*

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

Section 1. Ramsey county sheriff to be allowed \$4.70 per week for care of prisoners.—Chapter 295 of the Laws of the state of Minnesota for the year 1915 is amended to read as follows:

Every sheriff in charge of a county jail in each county of this state now or hereafter having a population of not less than 215,000 and not more than 300,000 inhabitants, shall receive from the county as compensation for board and washing for prisoners the sum of \$4.70 per week for each prisoner. On the last day of each month such sheriff shall render to the county board a verified statement showing the name of each prisoner and the number of days boarded. For caring for prisoners for a fractional part of a week such sheriff shall be compensated at the same rate per week as that hereinbefore prescribed.

Sec. 2. Inconsistent acts repealed.—All acts or parts of acts inconsistent herewith, whether general or special, are hereby repealed.

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

Approved April 23, 1919.

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CHAPTER 412—H. F. No. 1159.

*An act to amend Sections 2896 and 2897, General Statutes 1913, relating to payment of school funds to counties by state treasurer and the apportionment thereof by county auditors.*

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

Section 1. Payment of school apportionments.—That section 2896, General Statutes 1913, be amended to read as follows:

2896. Upon receiving a copy of such apportionment, the state auditor shall draw his warrant on the state treasury, payable to the state treasurer, for the amount due each county. The state treasurer shall apply such amount *and any special state school aid due said county* in his semi-annual settlement with each county named in the apportionment, and, if the amount due any county shall exceed the amount due from such county for state taxes, shall forthwith transmit to the county treasurer the amount of such excess. There is hereby annually appropriated from the current school fund the amount of such apportionments.

Sec. 2. Apportionment by county auditor.—That section 2897, General Statutes 1913, be amended to read as follows:

2897. The county auditor *at the time of making the March and November tax settlement* of each year shall apportion among the districts entitled thereto the amount apportioned from the current school fund, and the amount received from liquor licenses, fines, estrays, and other sources, belonging to the general school fund, upon the same basis provided for the state apportionment and such money shall be used only for the payment of teachers' wages; but no district shall receive any part of the money received from liquor licenses unless all sums paid for such licenses in such district are apportioned to the county school fund, and no district shall receive in any year from the apportioned fund, exclusive of special state aid, a greater amount than that appropriated by such district from its special and local one-mill tax for that year, unless such district has levied for such year the maximum amount allowed by law for school purposes. *The auditor shall include in such apportionment all amounts received from special state aid to schools.*

Approved April 23, 1919.