

**Sec. 2. By-laws must be approved.**—The by-laws of any such corporation, in cases where such by-laws must be adopted or approved by the members thereof, may be adopted, altered or amended at a regular meeting of the members thereof or at a special meeting called for that expressly stated purpose by the affirmative vote of a majority of the members present in person or by proxy at such meeting.

**Sec. 3. Corporations may renew.**—That any domestic insurance company or corporation having no capital stock, heretofore or hereafter organized and existing under the laws of this State, whose period of duration has expired or is about to expire, may, on or before the date of such expiration, or within six months after such date of expiration, renew its corporate existence from the date of such expiration for any period permitted by the laws of this state, by the adoption of a resolution to that effect by the affirmative vote of three-fourths of the members present in person or by proxy at a regular meeting of such members, or at any special meeting called for that expressly stated purpose, and by causing such resolution to be embraced in a certificate duly executed by its president and secretary or other presiding and recording officers, under its corporate seal, and approved, filed, recorded and published in the manner prescribed by law for the execution, approval, filing, recording and publishing of an original certificate of incorporation or articles of association.

**Sec. 4. Inconsistent acts repealed.**—All acts and parts of acts inconsistent herewith are hereby repealed, to the extent only of such inconsistency.

Approved April 14, 1927.

---

#### CHAPTER 203—S. F. No. 931.

*An act relating to the salary and clerk hire of the county auditor in certain counties.*

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

**Section 1. Salary and clerk hire of county auditor in certain counties.**—That the salary of the county auditor in counties having less than 20 full or fractional congressional townships, and having an assessed valuation of less than \$4,000,000, shall be \$1,800 per annum, payable in equal monthly installments in the manner in which the salaries of county officers in general are paid.

**Sec. 2.** That the clerk hire of the county auditor in such counties shall be one-fifth of a mill upon the assessed valuation of such county, payable in equal monthly installments

upon the certificate of the auditor that such services have in fact been rendered.

Approved April 14, 1927.

---

#### CHAPTER 204—S. F. No. 983.

*An act relating to proceedings for repair of public drainage systems and providing for appeal, and trial by jury in connection therewith.*

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

**Section 1. Repair of public ditches.**—In any proceeding under the provisions of chapter 415, as amended, Laws 1925, for repair of a public drainage system an appeal may be taken to the district court from an order of the county board or district court made therein, by any person aggrieved thereby in any case wherein under the provisions of said chapter an appeal might be taken by such person from a similar order made in a proceeding to establish such public drainage system, and on like grounds.

**Sec. 2. Appeal.**—Such appeal shall be taken, perfected, heard, tried and determined in the manner and form, including trial by jury, prescribed by section 32 of chapter 415, Laws 1925.

**Sec. 3. Application.**—The provisions of said section 32 hereby are made applicable to appeals in proceedings for repair of public drainage systems.

Approved April 14, 1927.

---

#### CHAPTER 205—H. F. No. 27.

*An act to amend Subsections 1 and 2, of Section 2a, of Section 2293, General Statutes 1923, relating to inheritance taxes.*

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

**Section 1. Tax, how computed.**—That Subsection 1 of Section 2a, of Section 2293, General Statutes 1923, be and the same hereby is amended so as to read as follows:

“(1) Where the person entitled to any beneficial interest in such property shall be the wife, or lineal issue, or any child adopted as such in conformity with the laws of this state, or any lineal issue of such adopted child, at the rate of one per centum of the clear value of such interest in such property.”