

8671-A. The receipt or possession by any person of sums received from United States Government War Risk insurance or any government compensation shall not be a bar to the granting of an allowance provided for in section 8671 General Statutes 1923 if in the opinion of the court having jurisdiction to order the allowance, such insurance or compensation is not sufficient to maintain the children, in whose behalf an allowance is requested, in their own home.

Approved April 19, 1927.

CHAPTER 288—S. F. No. 982.

An act relating to the crossing of public highways by logging railroads.

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

Section 1. Commissioner of highways may permit crossings to be located.—The commissioner of highways, in respect of trunk highways, and the county board, in respect of all other public highways, are hereby authorized and empowered to grant to the owner of any logging railroad permission to locate, construct, and maintain, for such period as such officer or board may determine, a logging railroad across any public highway in this state.

Sec. 2. Permit shall specify place.—Such permit shall specify the place at which such railroad shall cross the public highway, the time for which it may be maintained thereon, which shall in no case exceed five years, the manner of its construction and maintenance, and the measures that shall be taken for the protection of the highway and of the public using such highway.

The construction and maintenance of such railroad crossing shall be under the supervision and control of the officer or body granting such permit.

The person to whom such permit is granted shall, at the expiration of the time therein limited or at such earlier time as such crossing is not longer necessary, remove such railroad therefrom and restore the highway to such condition as the authority granting such permit shall require.

Sec. 3. Person securing permit shall give bond.—Every person to whom such permit is granted shall execute and deliver to the commissioner of highways or to the county board, as the case may be, a good and sufficient surety bond in such sum as shall be fixed by the authority granting such permit, conditioned for the compliance with and performance of all of the terms and conditions of such permit and of this act.

Sec. 4. **Application.**—The provisions of this act shall not apply to any public highway within the corporate limits of any city, village, or borough.

Approved April 19, 1927.

CHAPTER 289—S. F. No. 1068.

An act to amend Section 8948, General Statutes 1923, relating to annual accounts of guardians, to hearings thereon and allowance thereof.

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

Section 1. **Guardian to account annually.**—That section 8948, General Statutes 1923, be and the same hereby is amended so as to read as follows:

“8948. Every guardian shall render to the court annually a verified account of his guardianship for the preceding year, containing an itemized statement of all property received by him at the beginning or remaining in his hands at the last settlement, what has since been received, what he has expended or invested since the last accounting, and a statement in detail of what remains in his hands, with the estimated value of each item thereof. Whenever it shall appear to the court to be for the best interest of the ward so to do, such court, upon its own motion, may, and upon the request of the guardian or any other person interested, shall, appoint a time for the hearing and settlement of such account, and cause three weeks' published notice thereof to be given. *In all cases wherein the ward or the guardian in his behalf is or has been in receipt of compensation or other allowances or insurance payable or paid by the federal government or its agencies, the court shall appoint a time for the hearing and settlement of such account, and cause such notice thereof to be given as may be directed by the court.* At the time and place of hearing, the court shall examine such account, hear all proper evidence offered in reference thereto, adjust and settle the same, and make an order allowing or disallowing it in whole or in part, and in such order shall specify the amount and description of the personal property remaining in the hands of the guardian.”

Approved April 19, 1927.

CHAPTER 290—S. F. No. 1079.

An act to amend Subsection 2c of Section 2293, General Statutes 1923, relating to exemptions from inheritance and transfer taxes.