

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.