

district heretofore held in any such school district and the tenure of all members elected thereat for the terms of office for which they were elected, are hereby declared in all respects legal and valid.

Sec. 4. **Law repealed.**—Laws 1931, chapter 359 is hereby repealed.

Sec. 5. This Act shall take effect and be in force from and after its passage.

Approved March 27, 1933.

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#### CHAPTER 118—H. F. No. 1449

*An act to amend Mason's Minnesota Statutes of 1927, Section 2297, relating to inheritance tax liens.*

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

Section 1. **Inheritance tax a lien upon property.**—That Mason's Minnesota Statutes of 1927, Section 2297, be amended to read as follows:

"2297. Every tax imposed by this Act shall be a lien upon the property embraced in any inheritance, devise, bequest, legacy or gift until paid, and the person to whom such property is transferred and the administrators, executors and trustees of every estate embracing such property shall be personally liable for such tax, until its payment, to the extent of the value of such property." *But no such lien heretofore or hereafter claimed shall be enforced against real property, in any case, unless the State shall have asserted or shall hereafter assert the same by filing a statement of its lien in the office of the Register of Deeds in the county or counties wherein such real estate may be situated, within ten years after the date of any final decree of distribution which may be entered in the estate involved.*

Approved March 25, 1933.

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#### CHAPTER 119—H. F. No. 1663

*An act to amend Laws of 1895, Chapter 229, Section 30, relating to Municipal Courts in incorporated cities having a population of less than 5000 inhabitants.*

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