

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 Law repealed.—Laws 1931, chapter 359 is hereby repealed.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:

Section 1. **Lien not to attach unless judgment is filed in District Court.**—That Laws of 1895, Chapter 229, Section 30, be and the same hereby is amended so as to read as follows:

Section 30. No judgment rendered in said municipal court shall attach as a lien upon real estate until a transcript thereof shall have been filed in the district court, as hereinafter provided; but writs of execution thereon may issue against the goods and chattels of the judgment debtor, *at any time after the entry of judgment*, returnable within 30 days. The provisions for renewals of executions in district court shall apply to this court, except that such renewal shall extend the life of the execution for only 30 days from the date of such renewal, and except that no renewal of such execution shall be made by the clerk until the fee of 25¢ therefor shall have been paid.

Every person in whose favor a judgment is rendered, in said municipal court for an amount exceeding \$5.00 besides costs, may, *at any time after the entry of such judgment*, upon paying the fee therefor, demand and shall receive from such clerk a transcript of the docket entries of such judgment, duly certified, and may file the same in the office of the clerk of the district court in and for the county in which said city is situated, who shall file and docket the same, as in the case of transcripts of judgments *from other district courts in the state*.

And every such judgment, *after being so transcribed and docketed in the district court*, shall become a lien upon the real estate of the debtor from the time of filing such transcripts to the same extent as a judgment of said district court, and shall thereafter be exclusively under the control of said district court and carried into execution by its process as if said judgment had been rendered in district court, the clerk of said municipal court shall not issue such transcript while a writ of execution is outstanding, in the hands of an officer, or otherwise, and shall note on the record of said judgment the fact that such transcript has been given; and shall not thereafter, issue any writ of execution on the same judgment, but may, at any time after the first transcript is issued, give to any party applying therefor, upon such party paying the clerk's fee therefor, a new transcript, and the clerk shall note the record of each transcript given upon such judgment.

Approved March 27, 1933.

CHAPTER 120—S. F. No. 1294

*An act to provide for borrowing funds for support or relief of the poor and validating and confirming all bonds issued or pro-*