

and inventories in probate court, and authorizing them to deliver possession of personal property of nominal value to certain relatives of deceased persons.

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

Section 1. Inventory of property of deceased persons.—Laws 1935, Chapter 72, Section 97, is hereby amended so as to read as follows:

“Section 97. Whenever personal property of a decedent has come into the custody of any coroner and has not been surrendered as hereinafter provided and no will has been admitted to probate or no administration has been had within three months after the decedent's death, the coroner after the expiration of said time shall file in the probate court an inventory of all such property and a finger print of each finger of each hand of the decedent. Wearing apparel and such other property as the coroner determines to be of nominal value, may be surrendered by the coroner to the spouse or to any blood relative of the decedent. If no will is admitted to probate nor administration had within six months after death, the coroner shall sell the same at public auction upon such notice and in such manner as the court may direct. He shall be allowed reasonable expenses for the care and sale of the property, and shall deposit the net proceeds of such sale with the county treasurer in the name of the decedent, if known. The treasurer shall give the coroner duplicate receipts therefor, one of which he shall file with the county auditor and the other in the court. If a representative shall qualify within six years from the time of such deposit the treasurer upon order of the court shall pay the same to such representative.”

Approved January 18, 1936.

CHAPTER 49—H. F. No. 187.

An act authorizing the apportionment of taxes by the board of county commissioners in cases of the detachment of territory from certain villages pursuant to Laws 1935, Chapter 90.

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

Section 1. Apportionment of taxes.—Whenever, pursuant to Laws 1935, Chapter 90, land shall have been heretofore or

within six months after the passage of this act detached from any village by order of the board of county commissioners of the county in which such land is situated and such land shall have become a part of the township in which it was originally situated or has become a part of a township adjoining thereto, such board of county commissioners is hereby authorized to apportion between the village from which such land has been detached and the town of which it has become a part, the taxes levied and assessed against such land prior to, and collected subsequent to the effective date of such detachment.

Approved January 18, 1936.

CHAPTER 50—H. F. No. 193.

An act to amend Mason's Minnesota Statutes for 1927, Section 3199 as amended relating to the levy of taxes for poor relief purposes in all counties in this state having a population of over 75,000 inhabitants and an area of over 5,000 square miles.

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

Section 1. **Levy of taxes for poor relief.**—That Mason's Minnesota Statutes for 1927, Section 3199, as amended by Laws of 1935, Chapter 334, be and the same hereby is amended so as to read as follows:

"3199. On or before October 1, in each year, such board shall determine by resolution the amount of tax to be levied for the ensuing year for the support of the poor, the maintenance of the poor-house and other places provided for the reception of the poor, and the erection of any buildings or improvements, and the adoption of such resolution shall constitute a levy on the property taxable in the county of the amount named therein; but the amount so levied for all purposes, except for the erection or repair of buildings, shall not exceed an amount equal to three mills on each dollar of assessed valuation. On or before October 5, thereafter, the board shall file a certified copy of such resolution with the county auditor who shall enter the amount upon the tax list, after said levy shall have been submitted to the board of county commissioners of said county for its approval but not exceeding the amount approved by said county board after