

footings of the several columns upon each page. He shall also foot the total amounts of the several columns under the respective headings. On or before, the first Monday of July he shall return to the county auditor his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be preserved in the office of the auditor. Such return shall be verified by his affidavit, substantially in the following form:

“State of Minnesota )  
 ) ss.  
County of ..... )

I, ....., assessor of ....., do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in ....., so far as I have been able to ascertain the same, and that the true and full value and the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the full and true and the assessed value of such property, to the best of my knowledge and belief (where the assessment has been corrected by the town board, except as corrected by the town board), and that the footings of the several columns in said book, and the tabular statement returned herewith, are correct, as I verily believe.

.....  
Assessor.

Subscribed and sworn to before me this ..... day of ....., 19.....

.....  
President of the Senate

Auditor of ..... County.”

Sec. 2. **Effective date.** This act shall take effect and be in force from and after January 1, 1946.

Approved March 24, 1945.

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CHAPTER 147—S. F. No. 324

*An act relating to funeral expenses for old age assistance recipients, and to amend Minnesota Statutes 1941, Section 256.24.*

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

Section 1. Minnesota Statutes 1941, Section 256.24, is hereby amended so as to read as follows :

**256.24. Death of recipient; funeral expenses; claim against estate.** On the death of a recipient, the county agency *shall* pay an amount for reasonable funeral expenses not exceeding \$100.00. No funeral expenses shall be paid if the estate of the deceased is sufficient to pay such expenses or if the children, or spouse, who were legally responsible for the support of the deceased during his lifetime, are able to pay such expenses; provided, that the additional payment or donation of the cost of cemetery lot, interment, religious service, or for the transportation of the body into or out of the community in which deceased resided, shall not limit payment by the county agency as herein authorized. Freedom of choice in the selection of a funeral director shall be granted to persons lawfully authorized to make arrangements for the burial of any such deceased recipient. In determining the sufficiency of such estate due regard shall be had for the nature and marketability of the assets of the estate. The county agency may grant funeral expenses where the sale would cause undue loss to the estate. Any amount paid by the county as funeral expenses shall be a prior claim against the estate, as provided in section 525.44, and any amount recovered shall be paid to the treasury of the county which paid the expenses and deposited in the county old age assistance fund and 50 percent thereof shall be paid to the state agency.

Approved March 24, 1945.

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CHAPTER 148—S. F. No. 341

*An act authorizing the sale of certain indemnity school lands in Itasca County having frontage on a meandered lake.*

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

**Section 1. Authority to commissioner of conservation to sell certain land.** The commissioner of conservation is hereby authorized to offer for sale and to sell during 1945 Lot 9, Section 22, Township 57, Range 25, in Itasca County, in the same manner as provided for the sale of other state indemnity school lands, notwithstanding the fact that such land may have frontage on a meandered lake.