shall coincide with the date of a general municipal election in any such city, the members of said board of education and the questions and propositions submitted to the voters at such election shall be voted for in the several voting precincts and at the several places where city officers are or may be voted for at such general elections. The polls shall be open for voting for members of such school board and on such other questions and propositions to be voted upon at such election during the times that the polls are open for the election of city officers and no longer. Separate boxes shall be provided for receiving ballots on election of members of such school board and for receiving ballots on questions and propositions submitted to the voters at any such election. In cases where the governing body in any such city has provided for the use of voting machines in all or one or more districts thereof at any such general municipal election, then in such case the vote or ballot in such school election may be had or taken, and the votes cast thereat registered or recorded and counted, and the results of such election or elections ascertained by the use of said voting machines as governed by the provisions of Minnesota Statutes, Chapter 209. The judges and clerks of election appointed to receive and count the ballots cast at such election for officers of such city shall act as judges and clerks of such school district election, and shall certify to the board of education or governing body of said independent school district the number of votes cast in their respective precincts for each person voted for therein for such school district officers, and for or against the questions and propositions submitted at such election and said board of education or governing body of said school district shall on the Monday following said election, at 8:00 o'clock P. M., meet and canvass the votes cast in said school district and declare the results thereof, and the clerk of said board of education or governing body shall issue certificates of election to the persons found by said canvassing board to be entitled thereto.

Approved March 21, 1949.

## CHAPTER 160—H. F. No. 183

An act relating to the disposition of the human body; or any parts thereof, by will; amending Minnesota Statutes 1945, Section 525.18. Be it enacted by the Legislature of the State of Minnesota:

- Section 1. Minnesota Statutes 1945, Section 525.18, is amended to read:
- 525.18. Execution of law. Subdivision 1. Every person of sound mind, not a minor, may dispose of his estate, or any part thereof, or any right or interest therein, by his last will in writing, signed by him or by some person in his presence and by his express direction, and attested and subscribed in his presence by two or more competent witnesses.
- Subd. 2. In addition, every such person described in subdivision 1 hereof may by will dispose of the whole or any part of his body to a teaching institution, university, college, state board of public health, or legally licensed hospital, either for use as such institution, university, college or hospital may see fit, or for use as expressly designated therein.

Approved March 21, 1949.

## CHAPTER 161-H. F. No. 611

An act relating to the registration and taxation of aircraft and amending Minnesota Statutes 1945, Section 360.53, Subdivisions 2, 7, 8 and 9; Section 360.54; Section 360.55; Section 360.59, Subdivisions 3 and 4, and by adding thereto five new subdivisions; Section 360.60, Subdivisions 1 and 2; Section 360.62; Section 360.63; Section 360.64; and Section 360.67, Subdivision 3, and by adding thereto one new section. Be it enacted by the Legislature of the State of Minnesota:

- Section 1. Minnesota Statutes 1945, Section 360.53, Subdivision 2, is amended to read:
- 360.53. Taxation. Subd. 2. Rate. The tax shall be at the rate of one per cent of value; provided that the minimum tax on an aircraft subject to the provisions of sections 360.51 to 360.67 shall not be less than 25 per cent of the tax on said aircraft computed on its base price or \$10 whichever is the higher.