

service of summons in civil actions. Public notice of said hearing shall also be posted for not less than three weeks prior to said hearing in a manner required by law for posting public notices by villages.

Sec. 2. Findings; determination; cost of removal. Upon the evidence produced at such hearing and upon all the facts in the case, the Railroad and Warehouse Commission shall make its findings, and if said commission shall determine that a dangerous nuisance exists by reason of the maintenance of such track or siding within the corporate limits of said village and that an adequate and practicable alternative location exists and can be obtained, it may order the owners or operators to relocate such track or make such changes as the order may direct, such cost of removal or change to be borne by the owners or operators of such railroad.

Sec. 3. Repeal. Within 30 days from such order, either party may appeal from said order to the district court of the county in which such village is located, by serving written notice of such appeal on the Railroad and Warehouse Commission. The village clerk shall within ten days thereafter certify to the clerk of the District Court of the district in which said village is located the record of the proceedings, including all documents, testimony and minutes. The case shall then be at issue and shall be placed on the calendar by the clerk to be tried before the court at the next general term thereof to be held in the county where said village is located at the place nearest said village. The question to be determined by the court shall be: "Upon the evidence, was the order of the village council reasonable?" After trial in District Court, an appeal may be taken from the decision thereof to the Supreme Court in the same manner as provided for other court cases.

Approved April 25, 1949.

CHAPTER 715—S. F. No. 943

An act relating to gift taxes; amending Minnesota Statutes 1945, Section 292.08, Subdivision 1.

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

Section 1. Minnesota Statutes 1945, Section 292.08, Subdivision 1, is amended to read:

Subdivision 1. Requests of return by donor. Every person making any gifts other than those exempted by Section 292.04 (6) during that part of the calendar year 1937 subsequent to the effective date of Ex. Laws 1937, Chapter 70, or during any subsequent calendar year, shall make a return thereof in duplicate to the commissioner of taxation. Every return shall specifically set forth the property transferred by gift, the date of the gift, the value at the date of the gift of every item of property transferred by gift, the name and residence of each donee and the relationship of the donee to the donor, and, in the case of property transferred for less than an adequate consideration in money or money's worth, the character and value of the consideration received by the donor. The commissioner of taxation may require such other information to be given on such return as may be necessary for the effective enforcement of this chapter. The return shall be in such form as he may prescribe as necessary to compute the tax imposed by this chapter, and shall be under oath of the person making the return. In the case of a donor dying without filing a required return the return shall be made on his behalf by his executor or administrator, if no representative is appointed in probate proceedings the return shall be filed by the donee; that of a person for whom or whose property a guardian has been appointed shall be made by the guardian of his person or his property or both; and that of a person employing any device to make gifts indirectly shall be made by him and by those in charge or in control of the agency or instrumentality through which such person is making gifts indirectly.

Approved April 25, 1949.

CHAPTER 716—S. F. No. 1126

[Coded as Sections 122.58 to 122.67]

An act relating to the government of school districts and converting special school districts into independent school districts; repealing certain acts of the Legislature creating special school districts, and amendments thereto; and superseding home rule charter provisions applicable to schools and