

trial, direct that a certain number of petit jurors, not exceeding 30, be summoned for the day of the trial and the duration thereof. Such order may be at any time modified or vacated by the court by an order in like manner made and filed with the clerk at any time. When such order has been made, the clerk of the district court in such county, shall, in the presence of the judge or judges thereof, at least ten days before the day of the trial, under the direction of such judge or judges, draw from the list of names of persons residing in such county previously prepared by such judge or judges the required number of petit jurors. If from any cause there shall be a deficiency of persons resident in such county and properly qualified in such list, such judge or judges may, at any time designated by them, select from the qualified electors of such county other persons to cover the deficiency, and certify and deliver to the clerk a supplementary list of persons so selected, which supplementary list may thereafter be used in the same manner to obtain the original venire authorized by the original order.

Approved April 23, 1953.

CHAPTER 663—H. F. No. 208

An act relating to procedure for appealing or reviewing orders of the board of directors of [by] district courts under the flood control act; amending Minnesota Statutes 1949, Section 112.14.

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

Section 1. Minnesota Statutes 1949, Section 112.14, is amended to read:

112.14 Appeal to supreme court. *Subdivision 1. Within 20 days from the date of a final order of the district court establishing a flood control district or dismissing a petition therefor or rendered in proceedings under subdivision 2 of this section any party aggrieved by the order may appeal therefrom to the supreme court as in civil proceedings or may petition the supreme court to review the district court proceedings in certiorari. The board of directors has a like right of appeal or review.*

Subd. 2. Within 20 days after the filing of any order of the board of directors, any person aggrieved thereby may present to the district court a verified petition setting forth that the same is unlawful and specifying the grounds therefor. Upon presentation of the petition the court may allow a writ

of certiorari, directed to the board, to review the order, and prescribing the time within which a return thereto must be served on relator's attorney, which shall not be less than ten days and may be extended by the court. If upon a hearing upon the question of benefits and damages the court deems that testimony is necessary for a proper disposition of the matter, evidence may be taken by the court or by a referee appointed by the court; or the court may remand the matter to the board for additional findings and report of facts.

Unless ordered by the court for cause no appeal taken on the question of benefits and damages shall delay further proceedings toward the construction of the improvement.

Approved April 23, 1953.

CHAPTER 664—H. F. No. 306

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1949, Section 290.37, as amended by Laws 1951, Chapter 609, and Section 290.38.

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

Section 1. Minnesota Statutes 1949, Section 290.37, as amended by Laws 1951, Chapter 609, is amended to read:

290.37 Returns. The following persons shall make a return which shall contain or be verified by a written declaration that it is made under the penalties of criminal liability for wilfully making a false return, for each taxable year, or fractional part thereof where permitted or required by law:

(a) A single individual with respect to *his* own taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income exceeds \$1,000.

(b) A married individual if *his* own taxable net income or the combined taxable net income of himself and his spouse exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income or the combined gross income of himself and his spouse exceeds \$2,000.

(c) The executor or administrator of the estate of a decedent with respect to the taxable net income of such decedent for that part of the taxable year during which he was alive if such taxable net income exceeds an amount on which a