

forthwith filed in the office of the auditor of the county wherein the district is located.

Approved March 11, 1955.

CHAPTER 137—S. F. No. 195

An act to provide for an [and] authorize the filing of notices of tax lien of the United States against real property in the counties of this state pursuant to Section 3186 of the revised statutes of the United States; amending Minnesota Statutes 1953, Section 272.48.

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

Section 1. Minnesota Statutes 1953, Section 272.48, is amended to read:

272.48 Taxes due United States, notice of lien. *Whenever the Collector of Internal Revenue for any district in the United States or any tax-collecting officer of the United States having charge of the collection of any tax payable to the United States desires to acquire a lien in favor of the United States for any tax payable to the United States against any real property within the state of Minnesota pursuant to Section 3186 of the Revised Statutes of the United States, he shall file a notice of lien in the office of the register of deeds in each county in which the parcel of land claimed to be subject to the lien is situated. The notice shall set forth the name, the residence address, and any business address of such taxpayer, the nature and amount of the claim, and a description of each parcel of land upon which the lien is claimed. When the land upon which a lien is claimed is registered land the notice shall be filed as provided by section 508.63.*

Approved March 11, 1955.

CHAPTER 138—S. F. No. 234

An act relating to declaration of rights under and administration of gifts, bequests, devises or trusts for charitable, educational, religious and other public uses created prior to April 15, 1927; amending Minnesota Statutes 1953, Section 501.12.

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

Section 1. Minnesota Statutes 1953, Section 501.12, Subdivision 4, is amended to read:

Subd. 4. **Laws not affected.** Nothing in this section contained shall in any manner impair, limit, or abridge the operation and efficacy of the whole or any part of any existing statute authorizing the creation of corporations for charitable purposes or permitting municipal corporations to act as trustee for any public or charitable purpose under any existing statute. Nothing in this section, *except as provided in subdivision 5*, shall apply to any gift, bequest, devise, or trust made, created, or arising by or under the provisions of the will of any person whose decease occurred before this section became effective.

Sec. 2. Minnesota Statutes 1953, Section 501.12, is amended by adding a subdivision to read:

[Subd. 5.] **Determination of trust.** *Where any gift or trust has been made or created by any living person or persons prior to April 15, 1927, or when any gift, bequest, devise or trust has been made or created by or under the will of any person whose decease occurred prior to April 15, 1927, and such gift, trust, bequest or devise has been made for any charitable, benevolent, educational, religious or other public use or trust or upon a condition, limitation or restriction of any kind that the property so given, bequeathed, devised, or entrusted be used only for the charitable, benevolent, educational, religious or other public use or trust therein expressed, the grantee, devisee, trustee or other holder of such property may have determined in the district court the legal rights and relationship of such holder, of the public, and the grantor, his heirs, representatives or assigns in and to such property. Notice of the application for such determination shall be personally served upon the donor, if living, and upon the attorney general. Service upon all other interested persons may be made by three weeks' published notice, provided however, that the court may direct personal service or service by mail at the last known address of any person or persons. If it shall appear to the court that circumstances have so changed since the execution of the instrument as to render impracticable, inexpedient or impossible a literal compliance with the terms or conditions of such instrument but the terms and purposes of such instrument may be substantially performed, the court may make an order directing that the terms of such instrument shall be performed and such property shall be administered or expended in such manner as in the judgment of the court will, as nearly as can be, accomplish the general purposes of the instrument and the object and intention of the*

donor without regard to, and free from any, specific restriction, limitation, condition, or direction therein contained. No such order shall be made without the consent of the donor if he is then living and mentally competent.

Approved March 11, 1955.

CHAPTER 139—S. F. No. 269

An act relating to salaries of county superintendents of schools; amending Minnesota Statutes 1953, Section 121.09, Subdivision 1.

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

Section 1. Minnesota Statutes 1953, Section 121.09, Subdivision 1, is amended to read:

121.09 County superintendent of schools, salary. Salaries of county superintendents except as hereinafter provided, shall be fixed by the board of county commissioners, and shall not be less than a sum equal to \$42 and \$12 as herein provided, for each organized public school in the county, to be reckoned, pro rata for the year from the time when a new school, organized in any district begins. Such minimum salary shall be calculated at the rate of \$42 for each of the first 80 schools, and at the rate of \$12 for each additional school in excess of 80, until the salary calculated on that basis reaches \$3,840; but if there be less than 64 public schools in any county, the minimum annual salary shall nevertheless be \$2,880. In any county where the county superintendent of schools received \$800 or more as clerk of the unorganized school district the salary of the county superintendent of schools shall be set by the county board, regardless of the number of schools established or operating in such county, at not less than \$2,400 in addition to the salary as clerk of the unorganized school district.

Approved March 11, 1955.

CHAPTER 140—S. F. No. 295

An act relating to the compensation of school board officers and members; amending Minnesota Statutes 1953, Section 125.31.

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