

the installment and interest in process of collection on the current tax list shall be paid to the county treasurer and the remaining principal balance of the assessment, if paid, shall be paid to the town treasurer.

Sec. 6. Appeals. Within 20 days after the adoption of the assessment any person aggrieved may appeal to the district court by serving a notice upon the town clerk. The notice shall be filed with the clerk of the district court within ten days after its service. The town clerk shall furnish appellant a certified copy of objections filed in the assessment proceedings, the assessment roll or part complained of, and all papers necessary to present the appeal. The appeal shall be placed upon the calendar of the next general term commencing more than five days after the date of serving the notice and shall be tried as other appeals in such cases. If appellant does not prevail upon the appeal, the costs incurred shall be taxed upon the court and judgment entered therefor. All objections to the assessment shall be deemed waived unless presented on such appeal.

Sec. 7. This act shall be effective upon its approval by a majority of the members of the town board of Burnside and upon compliance with Laws 1959, Chapter 368.

Approved June 5, 1961.

EXTRA SESSION

CHAPTER 69—H. F. No. 248

[Coded in Part]

An act relating to municipal courts; fixing the salary of the judge of municipal court of Kasson.

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

Section 1. The annual salary of the judge of the municipal court of Kasson is \$600, notwithstanding the provisions of Laws 1959, Chapter 691, Section 1, Subdivision 2.

Sec. 2. [482.45] **Kasson municipal court.** The revisor of statutes in compiling the next edition of the Minnesota Statutes shall substitute the salary fixed in section 1

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

hereof for the salary specified for such judge in Laws 1959, Chapter 691, Section 1, Subdivision 2.

Approved June 5, 1961.

EXTRA SESSION

CHAPTER 70—H. F. No. 251

An act relating to inheritance taxes; providing certain deductions thereto; amending Minnesota Statutes 1957, Section 291.07, as amended.

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

Section 1. Minnesota Statutes, 1957, Section 291.07, as amended by Extra Session Laws 1959, Chapter 83, Section 3, as amended by Laws 1961, Chapter 350, is amended to read:

291.07 **Deductions.** In determining the tax imposed by Minnesota Statutes, Section 291.01, where an estate has been submitted to the jurisdiction of the probate court, the probate court in computing the tax shall allow as deductions:

1. funeral expenses
2. administration expenses
3. expenses of last illness
4. claims against the decedent which have been properly filed and allowed as such by the probate court
5. family maintenance to the extent provided by Minnesota Statutes 291.10
6. allowances to the surviving spouse
7. the federal estate tax
8. *other taxes which have accrued or are a lien on property in the estate at the time of death.*

In the event that the full value of the estate submitted to probate court as finally determined is less than the total amount of deductions allowed by the probate court the difference shall be deducted by the commissioner before making any tax computation under Minnesota Statutes 291.

In determining the tax imposed by Minnesota Statutes

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