

(9) *reasonable fees for legal or fiduciary services incident to non-probate assets.*

In the event that the full value of the probate assets as finally determined is less than the total amount of deductions allowed by the probate court the difference shall be deducted from the value of non-probate assets before making any tax computation under Minnesota Statutes, Chapter 291.

Subdivision 2. In determining the tax imposed by Minnesota Statutes, Section 291.01, where an estate has not been submitted to the probate court there shall be allowed as deductions:

- (1) funeral expenses
- (2) expenses of last illness
- (3) the federal estate tax.

Where an estate has not been submitted to the probate court, funeral expenses and expenses of last illness *deductions other than allowed under (4), (5) and (6) heretofore*, shall be allowed only as against amounts received by the surviving spouse or amounts received by to persons actually having disbursed moneys for payments, and shall not exceed the amount of such disbursements of funeral expenses and expenses of last illness.

Subdivision 3. No deduction shall be allowed ~~unless~~ *unless* the person claiming the deduction when requested by the probate court or the commissioner, furnishes the court or the commissioner with information sufficient to enable the court or commissioner to determine the validity or correctness thereof.

Sec. 2. *The provisions of this act shall be effective and apply in all cases where death occurs on or after July 1, 1965.*

Approved April 23, 1965.

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CHAPTER 250—S. F. No. 838

[Not Coded]

*An act relating to the opening and closing of the polls in any municipal election held in the city of Henderson.*

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

Section 1. **Henderson, city of; elections; opening and closing**

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

**of polls.** Notwithstanding any law to the contrary, in any municipal election held in the city of Henderson, the polls shall open at 9 A.M. and they shall be kept open continuously until 8 P.M., at which time they shall close. When the hour for closing the polls has arrived, the polls shall be closed, except that those voters who, at the time of closing, are either in the polling place or in line at the door thereof and have not been able to vote, are entitled to vote, and the polls shall remain open a sufficient time for them to do so.

Sec. 2. This act takes effect when approved by the governing body of the city of Henderson and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 23, 1965.

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CHAPTER 251—S. F. No. 1035

[Not Coded]

*An act relating to the village of Grand Rapids in Itasca county; authorizing tax levies over and above taxing limitations, for recreational purposes.*

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

**Section 1. Grand Rapids, village of; recreation program-tax levy.** The village of Grand Rapids in Itasca county is empowered to levy annually upon all the taxable property therein a tax of not more than two mills on each dollar of assessed valuation which tax shall be in excess of and over and above all taxing limitations upon said village. The total amount of the tax so levied shall not exceed \$3 per capita or an aggregate amount of \$15,000 in any one year. The proceeds of the tax so levied under authority of this section shall be expended only for the purposes of a recreational program pursuant to Minnesota Statutes, Section 471.15 to 471.19, inclusive, and the limitations contained in such sections upon the amount which may be expended for the purposes thereof do not apply to the expenditure of the proceeds of the tax levied under authority of this section.

Sec. 2. This act takes effect when approved by the governing body of the village of Grand Rapids and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 23, 1965.

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