

reimbursements previously made under contracts between any of the local government units. The board shall prepare an itemized statement of the amount of credit each local government unit is entitled to receive under this subdivision, and the years and amounts of installments of principal and interest thereon, and shall cause it to be mailed or delivered to the governing body of each local government unit concerned. The amount of the annual credits of principal and interest made under this subdivision to each local government unit shall be paid for as current costs of operation and maintenance of the facilities for which the credits were made. All credits allowed under this subdivision shall be used to finance current costs allocated to the local government unit by the board or for other sewer costs, and the credits shall not be considered as proceeds from the sale of municipal property so as to permit their use for other purposes.

Approved May 21, 1973.

CHAPTER 466—H.F.No.490

An act relating to decedent's estates; abolishing published notice of the hearing to settle and allow the final account; amending Minnesota Statutes 1971, Section 525.481.

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

Section 1. Minnesota Statutes 1971, Section 525.481, is amended to read:

525.481 PROBATE CODE; DECEDENT'S ESTATE; NOTICE; HEARING TO SETTLE FINAL ACCOUNT. Upon the filing of such petition, the court shall fix the time and place for the hearing thereof, ~~notice of which shall be given pursuant to section 525.33, except as provided in sections 525.304, 525.48 and 525.51.~~ Notice shall be given at least 14 days prior to the date fixed for hearing, by the petitioner, his attorney, or agent, who shall mail a copy of the notice to such persons as the court may direct, in addition to each heir, devisee, and legatee whose name and address are known to him and, if the decedent left heirs, devisees, or legatees in any foreign country, to the consul or representative referred to in section 525.28, or, if there be none, to the chief diplomatic representative of such country at Washington, D.C. or to the secretary of state at St. Paul, Minnesota, who shall forward the same to such

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representative. In an estate which is insolvent, such notice shall also be mailed to creditors who have filed claims in the estate. Proof of such mailing shall be filed before the hearing. No defect in any notice of service thereof shall invalidate any proceedings. Such notice need not be given in the instances provided for in sections 525.304, 525.48 and 525.51, unless otherwise ordered. If the estate is solvent, hearing may be waived by written consent to the proposed account and distribution by all heirs or distributees, and the court may thereupon enter its order allowing the account and issue a decree of distribution. Unless otherwise ordered, the representative shall, and other persons may, be examined relative to the account and the distribution of the estate. If all taxes payable by the estate have been paid so far as there are funds to pay them and the account is correct, it shall be settled and allowed; if incorrect, it shall be corrected and then settled and allowed.

Upon such settlement and allowance the court shall determine the persons entitled to the estate and assign the same to them by its decree. The decree shall name the heirs and the distributees, state their relationship to the decedent, describe the property and state the proportion or part thereof to which each is entitled. In the estate of a testate decedent, no heirs shall be named in the decree unless all of the heirs be ascertained. No final decree shall be entered until all inheritance taxes for the payment of which the representative is liable as shown by the inheritance tax return provided for in section 291.09 have been paid. If the commissioner of taxation shall have filed objections to the inheritance tax return as provided in section 291.09, no final decree shall be entered until such objections have been heard and determined unless the court determines that the collection of additional inheritance taxes for which the representative is liable will not be jeopardized. The court shall have the power in its decree to waive the lien of inheritance taxes on the property distributed and either the probate court or the commissioner of taxation shall have the power to issue certificates waiving such lien or acknowledging payment of all such taxes and discharging the lien at any time.

If all of the creditors have consented, in writing, the court, with or without notice, may assign the estate, if insolvent, without conversion thereof into money, to such creditors in the proportions to which each is entitled.

If any liquidated demand for money arising on contract or if any unenforced judgment for the payment of money, whether or not unenforceable because of lapse of time or discharge in bankruptcy, exists in favor of decedent at the time of his death against an heir, legatee, or devisee, and not forgiven or otherwise specifically disposed of in the will, or if any judgment recovered by the representative against an heir, legatee, or devisee has not been paid during administration, the amount thereof shall be considered-

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part of the estate for purposes of distribution and taken by such heir, legatee, or devisee as a part of his share of the personality.

If such amount exceeds such beneficiary's share of the personality, the real property assigned to him shall be subjected in the decree to a lien in favor of the other heirs or beneficiaries in accordance with their respective shares.

If such demand or judgment became unenforceable prior to decedent's death, no interest after it became unenforceable shall be included and the total amount charged against such heirs, legatee, or devisee shall in no event exceed the value of his share of the estate. In the event of an escheat of part of the estate no such lien shall be imposed upon any other part of the estate in favor of the state of Minnesota.

Any beneficiary hereunder shall not be required to pay any inheritance tax and no inheritance tax shall be payable as to him on that part of the estate created by the set-off hereinbefore provided and inherited by the beneficiary, which the beneficiary would not otherwise have been required by law to pay because the demand so set off was unenforceable as to the beneficiary because of lapse of time or a discharge in bankruptcy.

Upon its own motion or upon the request of any party, without the determination or payment of inheritance taxes, the court may enter into an interlocutory decree, determining the persons entitled to the estate, naming the heirs and distributees, stating their relationship to the decedent, describing the property and stating the proportion or part thereof to which each is entitled. Such interlocutory decree shall be final as to the persons entitled to distribution, and as to the part or portion of the estate each is entitled to receive, but it shall not have the effect of assigning the estate to such persons.

Approved May 21, 1973.

CHAPTER 467—H.F.No.588

[Coded]

An act relating to trade regulations; hazardous toys and other articles; restricting the manufacture, sale, and other traffic of such articles in this state; granting regulatory, investigatory, and enforcement powers to the director of the consumer services section

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