

Sec. 2. Same.—That Subsection 2 of Section 2a, of Section 2293, General Statutes 1923, be and the same hereby is amended so as to read as follows:

“(2) Where the person or persons entitled to any beneficial interest in such property shall be the husband, lineal ancestor of the decedent or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent; provided, however, such relationship began at or before the child’s fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such mutually acknowledged child, at the rate of one and one-half per centum of the clear value of such interest in such property.”

Approved April 14, 1927.

CHAPTER 206—H. F. No. 717.

An act giving to step-parents of deceased World War Veterans right of inheritance in respect of war risk insurance in certain cases.

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

Section 1. Step-parents to receive war risk insurance.—In every case where a resident of the State of Minnesota shall have served in the military or naval forces of the United States during the recent World War, and shall either during such service or thereafter have died while his life was insured by the United States by War Risk Insurance, and at the time of such death heretofore or hereafter occurring shall have left surviving him a step-parent but no spouse, children, father mother, grandchildren, brothers or sisters, nieces, nephews or other natural heirs, such step-parents shall, in case the decedent shall have left surviving him no natural or adoptive parent or upon the death of such natural or adoptive parent, succeed to and be vested with all of the rights of inheritance and otherwise of a natural parent of such decedent in respect of such insurance and the proceeds therefrom in the same manner and to the same extent as if such step-parent were the natural and legitimate parent of such decedent at the time of such death.

Approved April 14, 1927.

CHAPTER 207—H. F. No. 787.

An act to amend Section 907, General Statutes 1913, as amended by Chapter 83, Laws of 1917, relating to the salary of

deputy register of deeds in counties having a population of less than 75,000 inhabitants.

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

Section 1. **Salaries of deputy register of deeds in certain counties.**—That Section 907, General Statutes 1913, as amended by Chapter 83, Laws of 1917, be amended so as to read as follows:

“Section 907. The county board of every county having a population of less than 75,000 inhabitants, may by written order to be filed in the office of the county auditor allow one deputy register of deeds in such county, compensation for his or her services as such deputy, not exceeding \$900.00 per year. *Provided, that in all counties in this state now or hereafter containing not less than 22 and not more than 25 organized towns (not intending cities and villages), and which counties now have or hereafter may have a population of not less than 29,000 and not more than 31,000 inhabitants, according to the last preceding federal or state census, the county board may, by written order to be filed in the office of the county auditor, allow one deputy register of deeds in such county, the compensation for his or her services as such deputy not exceeding \$1200.00 per year.*

Approved April 14, 1927.

CHAPTER 208—H. F. No. 849.

An act providing for the enforcement of assessments duly levied by cemetery associations authorized to levy the same for the care, upkeep and maintenance of cemetery lots and providing that upon the non-payment of such assessments for a period of ten years the unused portion of such lot or lots shall revert to the cemetery association.

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

Section 1. **Cemetery lots to revert to association in certain cases.**—When any assessments are duly levied by any cemetery association authorized to levy the same by its articles of incorporation, by-laws or otherwise for the care, upkeep and maintenance of any lot or lots in such cemetery and remain unpaid for a period of ten years, then the unused portion of such lot or lots shall thereupon revert to and become the absolute property of the cemetery association in which said lot or lots are situated; provided, that such reversion shall become effective only upon entry of judgment in the district court of the county in which the cemetery is situate, in proceedings instituted therefor upon petition by the association