- Sec. 2. May issue bonds therefore.—The county board of any such county may by resolution provide for the issuance of bonds for the purpose of assuming the principal and interest of such school district or town bonds, whether matured or not matured, in the manner provided by Laws 1935, Chapter 119, and the county board is authorized to effect agreements for the adjustment of the debt so assumed and the exchange of such county bonds for the bonds so assumed; provided, further, that prior to July 1, 1936, such bonds may be issued in an amount not in excess of 50 per cent of the estimated amount of the principal and interest of such school district or town bonds which are to be assumed by the county, the balance of such bonds to be issued after July 1, 1936.
- Sec. 3. Proceedings legalized.—Where the county board of any county has heretofore by resolution directed the issuance of any such bonds, the proceedings so had are hereby legalized and 50 per cent of the bonds so heretofore authorized may be immediately issued for exchange for not less than a like principal amount of the estimated total of the school district or town bonds to be assumed.
- Sec. 4. State Auditor may withhold monies in certain cases.—In the event any such county shall fail or neglect to assume that portion of the school district or town bonds as provided herein, and any such bonds remain unpaid at maturity, upon demand of the governing body of such school district or town, or the holder of any such bonds, the state auditor shall withhold from the payments to be made to such county under the provisions of Chapter 407, Section 4, the sum necessary to pay such portion and shall pay the same to the treasurer of such school district or town. All monies received by any school district or town pursuant to this act shall be applied solely to the payment of past due bonds and interest.
- Sec. 5. Law repealed.—Laws 1931, Chapter 407, Section 11, is hereby repealed.

Approved January 18, 1936.

CHAPTER 48-H. F. No. 184.

An act to amend Laws 1935, Chapter 72, Section 97, relating to the duties of coroners regarding the filing of certain reports

and inventories in probate court, and authorizing them to deliver possession of personal property of nominal value to certain relatives of deceased persons.

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

Section 1. Inventory of property of deceased persons.— Laws 1935, Chapter 72, Section 97, is hereby amended so as to read as follows:

"Section 97. Whenever personal property of a decedent has come into the custody of any coroner and has not been surrendered as hereinafter provided and no will has been admitted to probate or no administration has been had within three months after the decedent's death, the coroner after the expiration of said time shall file in the probate court an inventory of all such property and a finger print of each finger of each hand of the decedent. Wearing apparel and such other property as the coroner determines to be of nominal value, may be surrendered by the coroner to the spouse or to any blood relative of the decedent. If no will is admitted to probate nor administration had within six months after death. the coroner shall sell the same at public auction upon such notice and in such manner as the court may direct. He shall be allowed reasonable expenses for the care and sale of the property, and shall deposit the net proceeds of such sale with the county treasurer in the name of the decedent, if known. The treasurer shall give the coroner duplicate receipts therefor, one of which he shall file with the county auditor and the other in the court. If a representative shall qualify within six years from the time of such deposit the treasurer upon order of the court shall pay the same to such representative."

Approved January 18, 1936.

CHAPTER 49-H. F. No. 187.

An act authorizing the apportionment of taxes by the board of county commissioners in cases of the detachment of territory from certain villages pursuant to Laws 1935, Chapter 90.

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

Section 1. Apportionment of taxes.—Whenever, pursuant to Laws 1935, Chapter 90, land shall have been heretofore or