

appeal from the final resolution of the county board to the district court, and may take such appeal by serving a notice of appeal upon the county auditor within 30 days after the date of the county board's resolution. No bond shall be required upon such appeal, but the town or municipality shall be obligated to pay any costs taxed against it. The notice of appeal shall be filed with the clerk of the district court and noticed for hearing in the manner provided for the trial of civil actions by Minnesota Rules of Civil Procedure. Any town or municipality within the county shall be permitted to intervene in any appeal under this section. The district court shall have power to hear and determine *de novo* all questions of fact and law relevant to the matter as to which the appeal is taken. Pending the determination of any appeal the county board shall continue to provide and charge for care and service, to manage, operate, and maintain the hospital, and to appropriate funds and levy taxes in accordance with determinations previously made by it. Upon the determination of the appeal, the court shall have power to effect such adjustment of the rights and liabilities of the county and of all towns and municipalities as may be necessitated by its decision, by ordering the increase or reduction of charges to be made or taxes to be levied thereafter. Nothing herein shall affect any right of action of or against any individual with respect to public hospital care or medical service furnished or denied to him.

Sec. 8. After approval of this act as provided in section 9, section 3 shall become effective upon the date of such approval and the remainder of this act shall become effective on the first day of January, 1964.

Sec. 9. This act shall become effective upon approval by resolution by a majority of the members of the county board of Hennepin county and by resolution by a majority of the members of the city council of the city of Minneapolis, and compliance with Minnesota Statutes, Section 645.021.

Approved May 16, 1963.

CHAPTER 739—S. F. No. 883

[Coded]

An act relating to judges; providing for retirement and compensation allowance for district judges; amending Minnesota Statutes 1961, Section 490.102, by adding a new subdivision thereto.

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

Changes or additions indicated by italics, deletions by strikeout.

Section 1. Minnesota Statutes 1961, Section 490.102, is amended by adding a new subdivision to read:

[Subd. 3A.] **District court judges; retirement allowance.** *If a judge of the district court has attained the age of at least 70 years and has completed ten or more years of service as a district court judge (or fifteen or more years as a judge of a court of record including at least six years as a district court judge) but less than the number of years required for maximum retirement benefits; he may apply for retirement and receive retirement pay of that portion of the maximum retirement allowance allotted to the office which the years of his service as a district court judge, prior to his retirement, bears to the number of years required for the maximum retirement allowance of a district-court judge. Years of service shall be determined by the whole year rather than a fraction thereof. (Any district court judge presently serving who is over 70 years of age shall forfeit any benefits under this section if he shall serve beyond the expiration of his present term.)*

Approved May 16, 1963.

CHAPTER 740—S. F. No. 902

[Coded in Part]

An act relating to inheritance, estate and transfer taxes; amending Minnesota Statutes 1961, Sections 291.01, Subdivisions 4 and 5, and 291.07, 291.09, 291.11, Subdivision 1, 291.12, 291.13, 291.14, 291.18, 291.21, 291.22, 291.24, 291.25, 291.26, 291.27, 291.29, Subdivision 4, 291.30, 291.32, Subdivision 1, 291.33, 291.34, 291.37, 525.481, 525.482, 525.71, 271.09, Subdivision 1; and amending Chapter 291 by adding a new section.

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

Section 1. Minnesota Statutes 1961, Section 291.01, Subdivision 4, is amended to read:

Subd. 4. **Inheritance, estate and transfer taxes; jointly owned property.** (1) Whenever any property, real or personal, is held in the joint names of two or more persons, or is deposited in banks or in other institutions or depositaries in the joint names of two or more persons payable to either or the survivor, upon the death of one of such persons the right of the survivor or survivors, to the immediate ownership or possession and enjoyment of such property, shall be deemed a transfer and subject to the inheritance

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