

CHAPTER 551—S. F. No. 2006

[Not Coded]

An act authorizing the conveyance of certain lands from the state to the city of Saint Paul.

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

Section 1. **Conveyance of state land; Saint Paul.** The governor, upon recommendation of the commissioner of highways, in the name of and on behalf of the state of Minnesota, shall transfer and convey to the city of Saint Paul, by quit claim deed in a form approved by the attorney general, for a nominal consideration, all the state's right, title, and interest in the following described real estate situate in the city of Saint Paul, Ramsey county, Minnesota, to-wit:

That portion of Lot 32, F. Steele's Subdivision of Lot 2, Section 21, Township 28, Range 23 West, beginning at a point on the South line of Mississippi Avenue at an intersection with a Southerly prolongation of the West line of Lot 20 in said Subdivision; thence in a Southerly direction along said West line of Lot 20, 410 ft. more or less to the left bank of the Mississippi River; thence in an Easterly direction along said left bank of the Mississippi River 260 ft. more or less to a point intersected by the Southerly prolongation of the East line of Lot 23 in said Subdivision; thence in a Northerly direction along the Southerly prolongation of the East line of Lot 23, 280 ft. more or less to an intersection with the South line of Mississippi Avenue; thence in a Westerly direction 200 ft. more or less to point of beginning, containing 1.6 acres more or less.

Sec. 2. The deed provided for herein shall be executed as soon as practicable after the passage of this act.

Approved May 21, 1965.

CHAPTER 552—H. F. No. 380

[Coded]

An act relating to disclaimers by persons succeeding to interests in property passing by will, intestate succession, deed, trust, or otherwise, and to inheritance and gift taxes in connection with

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disclaimers; amending Minnesota Statutes 1961, Chapters 525, 501, 291 and 292.

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

Section 1. Minnesota Statutes 1961, Chapter 525, as amended, is amended by adding a section to read:

[525.532] Disclaimer of interests passing by will, intestate succession or under certain powers of appointment. *Subdivision 1. As used in this section, unless otherwise clearly required by the context:*

(a) *“Beneficiary” means and includes any person entitled, but for his disclaimer, to take an interest: by intestate succession; by devise; by legacy or bequest; by succession to a disclaimed interest by will, intestate succession or through the exercise or nonexercise of a testamentary power of appointment; by virtue of a renunciation and election to take against a will; as beneficiary of a testamentary trust; pursuant to the exercise or nonexercise of a testamentary power of appointment; as donee of a power of appointment created by testamentary instrument; or otherwise under a testamentary instrument;*

(b) *“Interest” means and includes the whole of any property, real or personal, legal or equitable, or any fractional part, share or particular portion or specific assets thereof or any estate in any such property or power to appoint, consume, apply or expend property or any other right, power, privilege or immunity relating thereto;*

(c) *“Disclaimer” means a written instrument which declines, refuses, releases, renounces or disclaims an interest which would otherwise be succeeded to by a beneficiary, which instrument defines the nature and extent of the interest disclaimed thereby and which must be signed, witnessed and acknowledged by the disclaimant in the manner provided for deeds of real estate.*

Subd. 2. A beneficiary may disclaim any interest in whole or in part, or with reference to specific parts, shares or assets thereof, by filing a disclaimer in court in the manner hereinafter provided. A guardian, executor, administrator or other personal representative of the estate of a minor, incompetent or deceased beneficiary, if he deems it in the best interests of those interested in the estate of such beneficiary and of those who take the beneficiary's interest by virtue of the disclaimer and not detrimental to the best interests of the beneficiary, with or without an order of the probate court, may execute and file a disclaimer on behalf of the beneficiary within

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the time and in the manner in which the beneficiary himself could disclaim if he were living, of legal age and competent. A beneficiary likewise may execute and file a disclaimer by agent or attorney so empowered.

Subd. 3. Such disclaimer shall be filed at any time after the creation of the interest, but in all events within six months after the death of the person by whom the interest was created or from whom it would have been received, or, if the disclaimant is not finally ascertained as a beneficiary or his interest has not become indefeasibly fixed both in quality and quantity as of the death of such person, then such disclaimer shall be filed not later than six months after the event which would cause him so to become finally ascertained and his interest to become indefeasibly fixed both in quality and quantity.

Subd. 4. Such disclaimer shall be effective upon being filed in the probate court in which the estate of the person by whom the interest was created or from whom it would have been received is, or has been, administered or, if no probate administration has been commenced, then in the probate court of any county provided in Minnesota Statutes, Section 525.82, as the place for probate administration of the estate of such person. A copy of the disclaimer shall be delivered or mailed to the representative, trustee or other person having legal title to, or possession of, the property in which the interest disclaimed exists, and no such representative, trustee or person shall be liable for any otherwise proper distribution or other disposition made without actual notice of the disclaimer. If an interest in or relating to real estate is disclaimed, the original of the disclaimer, or a copy of the disclaimer certified as true and complete by the clerk of the probate court wherein the same has been filed, shall be filed in the office of the register of deeds or the registrar of titles, as hereinafter provided, in the county or counties where the real estate is situated and shall constitute notice to all persons only from and after the time of such filing. If title to such real estate has not been registered under the provisions of Minnesota Statutes, Chapter 508, such disclaimer or certified copy shall be filed with the register of deeds. If title to such real estate has been registered under the provisions of Minnesota Statutes, Chapter 508, such disclaimer or certified copy shall be filed with the registrar of titles.

Subd. 5. Unless the person by whom the interest was created or from whom it would have been received has otherwise provided by will or other appropriate instrument with reference to the possibility of a disclaimer by the beneficiary, the interest disclaimed shall descend, be distributed or otherwise be disposed of in the

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same manner as if the disclaimant had died immediately preceding the death or other event which causes him to become finally ascertained as a beneficiary and his interest to become indefeasibly fixed both in quality and quantity and, in any case, the disclaimer shall relate for all purposes to such date, whether filed before or after such death or other event. However, one disclaiming an interest in a non-residuary gift, devise or bequest shall not be excluded, unless his disclaimer so provides, from sharing in a gift, devise or bequest of the residue even though, through lapse, such residue includes the assets disclaimed. An interest of any nature in or to the estate of an intestate may be declined, refused or disclaimed as herein provided without ever vesting in the disclaimant.

Subd. 6. The right to disclaim otherwise conferred by this section shall be barred if the beneficiary is insolvent at the time of the event giving rise to the right to disclaim. Any voluntary assignment or transfer of, or contract to assign or transfer, an interest in real or personal property, or written waiver of the right to disclaim the succession to an interest in real or personal property, by any beneficiary, or any sale or other disposition of an interest in real or personal property pursuant to judicial process, made before he has filed a disclaimer, as herein provided, bars the right otherwise hereby conferred on such beneficiary to disclaim as to such interest.

Subd. 7. The right to disclaim granted by this section shall exist irrespective of any limitation imposed on the interest of the disclaimant in the nature of an express or implied spendthrift provision or similar restriction. A disclaimer, when filed as provided in this section, or a written waiver of the right to disclaim, shall be binding upon the disclaimant or beneficiary so waiving and all parties thereafter claiming by, through or under him, except that a beneficiary so waiving may thereafter transfer, assign or release his interest if such is not prohibited by an express or implied spendthrift provision. If an interest in real estate is disclaimed and the disclaimer is duly filed in accordance with the provisions of subdivision 4 of this section, the spouse of the disclaimant, if such spouse has consented to the disclaimer in writing, shall thereupon be automatically debarred from any spouse's statutory or common law right or estate by curtesy or in dower or otherwise in such real estate to which such spouse, except for such disclaimer, would have been entitled.

Subd. 8. This section shall not abridge the right of any person, apart from this section, under any existing or future statute

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or rule of law, to disclaim any interest or to assign, convey, release, renounce or otherwise dispose of any interest.

Subd. 9. Any interest which exists on the effective date of this act but which has not then become indefeasibly fixed both in quality and quantity, or the taker of which has not then become finally ascertained, may be disclaimed after the effective date of this act in the manner provided herein.

Sec. 2. Minnesota Statutes 1961, Chapter 501, is amended by adding a section to read:

[501.211] Disclaimer of interests passing by deed, assignment, under certain non-testamentary instruments or under certain powers of appointment. *Subdivision 1. As used in this section, unless otherwise clearly required by the context:*

(a) *“Beneficiary” means and includes any person entitled, but for his disclaimer, to take an interest: as grantee; as donee; under any assignment or instrument of conveyance or transfer; by succession to a disclaimed interest, other than by will, intestate succession or through the exercise or nonexercise of a testamentary power of appointment; as beneficiary of an inter vivos trust or insurance contract; pursuant to the exercise or nonexercise of a nontestamentary power of appointment; as donee of a power of appointment created by a nontestamentary instrument; or otherwise under any nontestamentary instrument.*

(b) *“Interest” means and includes the whole of any property, real or personal, legal or equitable, or any fractional part, share or particular portion or specific assets thereof or any estate in any such property or power to appoint, consume, apply or expend property or any other right, power privilege or immunity relating thereto;*

(c) *“Disclaimer” means a written instrument which declines, refuses, releases or disclaims an interest which would otherwise be succeeded to by a beneficiary, which instrument defines the nature and extent of the interest disclaimed thereby and which must be signed, witnessed and acknowledged by the disclaimant in the manner provided for deeds of real estate.*

Subd. 2. A beneficiary may disclaim any interest in whole or in part, or with reference to specific parts, shares, portions or assets thereof, by filing a disclaimer in court in the manner hereinafter provided. A guardian, executor, administrator or other personal representative of the estate of a minor, incompetent, or deceased beneficiary, if he deems it in the best interests of those interested in the estate of such beneficiary and of those who take

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the beneficiary's interest by virtue of the disclaimer and not detrimental to the best interests of the beneficiary, with or without an order of the probate court, may execute and file a disclaimer on behalf of the beneficiary within the time and in the manner in which the beneficiary himself could disclaim if he were living, of legal age and competent. A beneficiary likewise may execute and file a disclaimer by agent or attorney so empowered.

Subd. 3. Such disclaimer shall be filed at any time after the creation of the interest, but in all events within six months after the effective date of the nontestamentary instrument creating the interest, or, if the disclaimant is not then finally ascertained as a beneficiary or his interest has not then become indefeasibly fixed both in quality and in quantity, such disclaimer shall be filed not later than six months after the event which would cause him so to become finally ascertained and his interest to become indefeasibly fixed both in quality and quantity.

Subd. 4. Such disclaimer shall be effective upon being filed in any district court of the State of Minnesota. A copy of the disclaimer shall be delivered or mailed to the trustee of any trust in which the interest disclaimed exists or to such other person as has legal title to, or possession of, the property in which the interest disclaimed exists, and no such trustee or person shall be liable for any otherwise proper distribution or other disposition made without actual notice of the disclaimer. If an interest in or relating to real estate is disclaimed, the original of the disclaimer, or a copy of the disclaimer certified as true and complete by the clerk of the district court wherein the same has been filed, shall also be filed with the register of deeds or with the registrar of titles, as hereinafter provided, in the county or counties where the real estate is situated and shall constitute notice to all persons only from and after the time of such filing. If title to such real estate has not been registered under the provisions of Minnesota Statutes, Chapter 508, such disclaimer or certified copy shall be filed with the register of deeds. If title to such real estate has been registered under the provisions of Chapter 508, such disclaimer or certified copy shall be filed with the registrar of titles.

Subd. 5. Unless otherwise provided in the nontestamentary instrument creating the interest with reference to the possibility of a disclaimer by the beneficiary, the interest disclaimed shall be distributed or otherwise be disposed of in the same manner as if the disclaimant had died immediately preceding the death or other event which causes him to become finally ascertained as a beneficiary and his interest to become indefeasibly fixed both in quality and quantity and, in any case, the disclaimer shall relate

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for all purposes to that date, whether filed before or after such death or other event. However, one disclaiming an interest in a non-residuary gift under a trust instrument or otherwise shall not be excluded, unless his disclaimer so provides, from sharing in a gift of the residue even though, through lapse, such residue includes the assets disclaimed.

Subd. 6. The right to disclaim otherwise conferred by this section shall be barred if the beneficiary is insolvent at the time of the event giving rise to the right to disclaim. Any voluntary assignment or transfer of, or contract to assign or transfer, an interest in real or personal property, or written waiver of the right to disclaim the succession to any interest in real or personal property, by any beneficiary or any sale or other disposition of an interest in real or personal property pursuant to judicial process, made before he has disclaimed, as herein provided, bars the right otherwise hereby conferred on such beneficiary to disclaim as to such interest.

Subd. 7. The right to disclaim granted by this section shall exist irrespective of any limitation imposed on the interest of the disclaimant in the nature of an express or implied spendthrift provision or similar restriction. A disclaimer, when filed as provided in this section, or a written waiver of the right to disclaim, shall be binding upon the disclaimant or beneficiary so waiving and all parties thereafter claiming by, through or under him, except that a beneficiary so waiving may thereafter transfer, assign or release his interest if such is not prohibited by an express or implied spendthrift provision. If an interest in real estate is disclaimed and the disclaimer is duly filed in accordance with the provisions of subdivision 4 of this section, the spouse of the disclaimant, if such spouse has consented to the disclaimer in writing, shall thereupon be automatically debarred from any spouse's statutory or common law right or estate by curtesy or in dower or otherwise in such real estate to which such spouse, except for such disclaimer, would have been entitled.

Subd. 8. This section shall not abridge the right of any person, apart from this section, under any existing or future statute or rule of law, to disclaim any interest or to assign, convey, release, renounce or otherwise dispose of any interest.

Subd. 9. Any interest which exists on the effective date of this act but which has not then become indefeasibly fixed both in quality and quantity, or the taker of which has not then become finally ascertained, may be disclaimed after the effective date of this act in the manner provided herein.

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Sec. 3. Minnesota Statutes 1961, Chapter 291 as amended, is amended by adding a section to read:

[291.111] Taxation of disclaimed interests. *Transfers of any interest in real or personal property and all rights and powers relating to the same which have been duly disclaimed pursuant to the provisions of this act, or in any other valid manner, shall be subject to the inheritance tax imposed by Minnesota Statutes, Chapter 291, and acts amendatory thereof only if, and to the same extent and in the same manner as, the same would have been subject to said tax if said interests, rights or powers had been originally created in favor of and transferred to the same persons and in the same shares in which they are effectively distributed or otherwise disposed of, after giving full effect to such disclaimers, pursuant to the governing instrument, if any, and this act and all other applicable law.*

Sec. 4. Minnesota Statutes 1961, Chapter 292 as amended, is amended by adding a section to read:

[292.031] Taxation of disclaimed interests. *A disclaimer of an interest in real or personal property or of rights or powers relating to the same pursuant to the provisions of this act or in any other valid manner shall not be deemed to constitute a gift by the person so disclaiming for purposes of the gift tax imposed by Minnesota Statutes, Chapter 292, and acts amendatory thereof, even though such disclaimer may result in the transfer of some interest in the property in which the same existed to another person, the vesting of such interest or property in such other person or the enlargement of an interest or property right already possessed by such other person.*

Approved May 21, 1965.

CHAPTER 553—H. F. No. 567

[Not Coded]

An act suspending the approval of certain land acquisitions by the United States, or certain land exchanges with the United States, until July 1, 1967.

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

Section 1. Superior National Forest; land exchanges and acquisitions. Notwithstanding any law to the contrary until July

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