

of county commissioners, on or before January 1, 1963, shall abolish the unorganized territory as defined in Extra Session Laws 1959, Chapter 71, Article I, Section 2, Subdivision 17, existing in the county, and unless the lands comprising such unorganized territory are organized into an independent school district prior to said date, the county board shall attach the land to an independent school district maintaining a graded elementary and secondary school.

Sec. 2. Notwithstanding the provisions of any other law to the contrary, and the abolishment of the unorganized territory pursuant to section 1, the incumbent superintendent of schools of Koochiching county shall continue in his office until his term expires.

Sec. 3. This act is in effect upon the approval of a majority of the members of the county board of Koochiching county and upon compliance with the provisions of Laws 1959, Chapter 368.

Approved April 20, 1961.

CHAPTER 697—H. F. No. 1693

[Coded]

An act relating to elections; amending Laws 1959, Chapter 675, Article II, Section 15.

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

Section 1. Laws 1959, Chapter 675, Article II, Section 15 is amended to read:

Sec. 15. [201.15] **Probate judge, report guardianships and commitments.** The judge of probate in each county in the state shall report monthly to each commissioner in his county the name, *age* and address of each person, 21 years of age, or over, residing in such municipality, who ~~shall have, during~~ the month preceding the date of the report, ~~have been placed under a guardianship of the person, restored to capacity or discharged from guardianship to another jurisdiction by the probate court,~~ and each such person under guardianship of the person transferred to the jurisdiction of the probate court, ~~or restored to capacity,~~ and ~~also report the name and address of each insane or feebleminded person, 21 years of age, or over, committed to the commis-~~

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

sioner of public welfare, or any institution under his control, ~~or as mentally deficient, mentally ill, senile, or psychopathic personality, and each such person restored to capacity by the court, or by final discharge of commitment reported to the court.~~ Upon receipt of such report, the commissioner shall examine the original and duplicate registration files; and, if such examination discloses that any of the persons named in such report as being under guardianship of the person, or committed, ~~to the commissioner of public welfare, or any institution under his control,~~ are registered, the commissioner ~~may~~ shall remove and destroy the registration cards of such persons *from the active files*; and, if the commissioner finds from such examination that the names of the persons restored to capacity or discharged from guardianship are not registered, he shall immediately notify such persons by mail that it is necessary for them to register upon notice from the judge of probate of a restoration to capacity, *the commissioner shall then process the person's registration card in the same manner as if no guardianship or commitment had occurred.*

Approved April 20, 1961.

CHAPTER 698—H. F. No. 1698

[Coded]

An act providing for the apportionment of federal estate or other death taxes.

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

Section 1. [525.521] **Federal estate or other death taxes, apportionment.** Whenever it appears upon any accounting, or in any appropriate action or proceeding, that an executor, administrator, temporary administrator, testamentary trustee or other person acting in a fiduciary capacity, hereinafter called "fiduciary", has paid or may be required to pay an estate tax or other death tax under any law of the United States upon or with respect to any property required to be included in the gross taxable estate of a decedent under the provisions of any such law, hereinafter called "the tax", the amount of the tax, except in a case where a testator otherwise directs in his will, and except in a case where by any instrument other than a will, hereinafter called

Changes or additions indicated by italics, deletions by strikeout.