

cause such other or further notice to be given to any persons interested as it may deem proper. Guardians ad litem shall be appointed for all minors or other persons under disability for whom no general guardian has been appointed.

SEC. 4. At or before the time fixed for hearing, any person interested may appear and answer such petition and set up any proper defense to the same or any part thereof, or intervene to assert and protect any interest he may have.

SEC. 5. Any question as to advancement in real estate alleged to have been made by such decedent to any heir may be heard and determined by the probate court as upon the assignment of the residue of a settled estate.

After hearing the evidence, if it shall appear to the satisfaction of the court who are all the heirs of such decedent, and what are the respective rights and interests of the parties in the title of such decedent in such lands, the court shall, by its decree, find and determine the same, and shall, by said decree, assign said lands to the parties entitled to the same by law.

SEC. 6. In such decree the court shall name the persons and the proportions to which each is entitled, and give a description as near as may be of the land to which each is entitled, and a certified copy of any such decree may be recorded in the office of the register of deeds in any county in this state in which are situated any of the lands described in such decree; and such register shall enter in his reception book the name of the decedent as grantor and the names of the heirs as grantees.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved April 20, 1897.

Decree of  
court.

H. F. No. 235.

## CHAPTER 158.

*An act for the relief of Fred N. Corey, and to appropriate money therefor.*

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

SECTION. 1. That the sum of two thousand (2,000) dollars be and the same is hereby appropriated out of any money in the state treasury, not otherwise appropriated, for the relief of Fred N. Cory for personal in-

\$2,000 ap-  
propriated  
for relief of  
Fred N.  
Corey.

juries sustained by him while in the performance of his duties as a "cruiser and estimator" of state lands in St. Louis county, Minnesota, by reason of exposure to the cold in a blizzard, whereby he was injured and incapacitated from labor for life by having both hands and feet frozen.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 20th, 1897.

## CHAPTER 159.

H. F. No. 811.

*An act to provide for the payment of taxes upon the owners of sleeping cars, drawing room cars and parlor cars.*

Taxation of sleeping, drawing room and parlor cars.

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

SECTION 1. That from and after the passage of this act, every corporation, company, association, person or persons, owners of sleeping cars, drawing room cars or parlor cars which are used by railroads within this state, in which an extra fare is charged, in addition to the railroad fare for transportation, shall for the purpose of this act, be held and deemed to be a sleeping car company.

SEC. 2. Every sleeping car company whose cars are used by railroads within this state, on or before the first day of May, 1897, and annually thereafter, shall make a report to the state auditor of the gross receipts received by it for fares between points within this state, that is, beginning at a point within this state, and terminating at another point within this state, during the preceding calendar year, which statement shall be verified by some proper officer or agent of such sleeping car company, having official knowledge of the facts, and at the time of making such report, shall pay to the state treasurer a tax of three (3) per cent. upon such gross receipts, which taxes as herein provided, shall be in lieu of all other taxes.

Annual report of gross receipts.

3 per cent. tax.

SEC. 3. If any sleeping car company, as herein defined, whose cars are used by railroads within this state, shall fail to make the report and pay the taxes as required by section two (2) of this act, the state auditor shall, within thirty (30) days after the first day of May, proceed to estimate the gross receipts of such sleeping

Penalty for failure to make report and pay tax.