

upon the certificate of the auditor that such services have in fact been rendered.

Approved April 14, 1927.

CHAPTER 204—S. F. No. 983.

An act relating to proceedings for repair of public drainage systems and providing for appeal, and trial by jury in connection therewith.

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

Section 1. Repair of public ditches.—In any proceeding under the provisions of chapter 415, as amended, Laws 1925, for repair of a public drainage system an appeal may be taken to the district court from an order of the county board or district court made therein, by any person aggrieved thereby in any case wherein under the provisions of said chapter an appeal might be taken by such person from a similar order made in a proceeding to establish such public drainage system, and on like grounds.

Sec. 2. Appeal.—Such appeal shall be taken, perfected, heard, tried and determined in the manner and form, including trial by jury, prescribed by section 32 of chapter 415, Laws 1925.

Sec. 3. Application.—The provisions of said section 32 hereby are made applicable to appeals in proceedings for repair of public drainage systems.

Approved April 14, 1927.

CHAPTER 205—H. F. No. 27.

An act to amend Subsections 1 and 2, of Section 2a, of Section 2293, General Statutes 1923, relating to inheritance taxes.

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

Section 1. Tax, how computed.—That Subsection 1 of Section 2a, of Section 2293, General Statutes 1923, be and the same hereby is amended so as to read as follows:

“(1) Where the person entitled to any beneficial interest in such property shall be the wife, or lineal issue, or any child adopted as such in conformity with the laws of this state, or any lineal issue of such adopted child, at the rate of one per centum of the clear value of such interest in such property.”