

deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

Sec. 2. *This act is effective January 1, 1970.*

Approved May 31, 1969.

CHAPTER 891—S. F. No. 1971

An act relating to taxation; providing for the tax clearance of certain homesteads; amending Minnesota Statutes 1967, Section 291.14, Subdivision 2.

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

Section 1. Minnesota Statutes 1967, Section 291.14, Subdivision 2, is amended to read:

Subd. 2. **Taxation; tax clearance; homesteads.** (1) Except as provided in clause (4) of this subdivision, where a lien for inheritance tax imposed under this chapter may be enforced against real property transferred to surviving joint tenants, or upon property transferred by a decedent during such decedent's lifetime, the surviving joint tenants or the transferees of the property so transferred by the decedent shall file on a form prescribed by the commissioner a schedule of non-probate assets listing the property or interest taxable. Any tax due on the transfer of such property or interest to the surviving joint tenants or to the transferees of the property so transferred by the decedent shall be reported on an inheritance tax return filed with the commissioner pursuant to Minnesota Statutes 1965, Section 291.09, and shall be a lien upon the interest of the surviving joint tenants or the transferees, until paid, and the surviving joint tenants or the transferees shall be personally liable for such tax to the extent of the value of such property.

(2) No lien shall be enforced against real property subject to the provision of clause (1) of this subdivision unless the state shall assert the same by filing a statement of such lien in the office of the register of deeds or registrar of titles in the county wherein such real estate may be situated within ten years from the date of recording a copy of the death record of the deceased joint tenant or deceased

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

transferor, together with a copy of the schedule of non-probate assets required to be filed with the commissioner pursuant to clause (1) of this subdivision, which copy shall have been duly acknowledged by the commissioner.

(3) Where the tax on property subject to the provisions of clause (1) of this subdivision has been paid, or if there is deposited with the commissioner cash in an amount equal to the tax which, in the judgment of the commissioner, may be due upon the transfer of such property, or if there is no tax required to be paid, the commissioner shall certify on an affidavit of survivorship-remainderman, described by the commissioner, that the lien has been satisfied or waived as the case may be. The affidavit so certified may be recorded as are other instruments affecting the title to real estate.

(4) (a) ~~Where the homestead is held in the names of decedent and spouse as joint tenants with the right of survivorship, an affidavit, in the form and manner prescribed by the commissioner, may be delivered to the register of deeds or the registrar of titles. Such affidavit shall declare~~ (i) *When the decedent's death occurred subsequent to April 20, 1939, the provisions of this clause shall apply to the spouse, minor or dependent natural or adopted child of the decedent, or to the combination of classes of persons included herein,*

(ii) *When decedent's death occurred in the period beginning on April 21, 1939, and ending April 25, 1949, the provisions of this clause shall apply to the spouse, minor or dependent natural or adopted child or any other issue of the decedent, or to any combination of classes of persons included in this subparagraph (ii),*

(b) *Where the homestead is held in joint tenancy with the right of survivorship by the decedent and persons meeting the conditions described in (a) above, an affidavit in the form and manner prescribed by the commissioner; may be delivered to the register of deeds or the registrar of titles. Such affidavit shall declare*

(i) ~~that the surviving joint tenant was the spouse of the decedent at date of death; or tenants were members of the classes described in (a) above at the date of decedent's death (if any of the surviving joint tenants were minors, state date of such minor's birth),~~

(ii) ~~that the property described as the homestead was owned and occupied by the decedent as his principal dwelling place at date of death,~~

(iii) ~~that the quantity of land included in such property is not in excess of the maximum amount allowed for purposes of the homestead exemption by Minnesota Statutes, Section 510.02,~~

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(iv) that the gross market value of such property at date of death was not in excess of \$30,000,

(v) the affidavit to be delivered to the register of deeds or registrar of titles shall have attached thereto a certified copy of the death certificate with respect to the death of the deceased joint tenant.

The affidavit shall be in lieu of an affidavit of survivorship certified by the commissioner and shall extinguish the lien imposed on such property by clause (2) of this subdivision, and shall be recorded or filed as a document affecting the title to the real estate. The register of deeds or registrar of titles shall not be required to verify the declarations made in such affidavit.

(b) (c) A copy of the affidavit (which need not bear a copy of the death certificate) shall be supplied to the register of deeds or registrar of titles; he will forward this copy to the commissioner at his office in St. Paul, Minnesota.

(e) (d) Where it appears that a schedule of non-probate assets would otherwise not be required to be filed, the property, the lien on which has been extinguished in accordance with the provisions of paragraph (a) above, need not be reported on a schedule of non-probate assets.

Approved May 31, 1969.

CHAPTER 892—S. F. No. 2250

[Not Coded]

An act relating to the city of Minneapolis; fixing the salaries of aldermen and the mayor and providing for deposit in the treasury of such city certain other income received by them as such officials.

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

Section 1. **Minneapolis, city of; aldermen's and mayor salaries.** The city council of the city of Minneapolis may fix the annual salary of each alderman at a sum not to exceed \$14,500, to take effect on July 1, 1969, and a sum not to exceed \$15,000 to take effect on July 1, 1970.

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