

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.”

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

“(2) Where the person or persons entitled to any beneficial interest in such property shall be the husband, lineal ancestor of the decedent or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent; provided, however, such relationship began at or before the child’s fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such mutually acknowledged child, at the rate of one and one-half per centum of the clear value of such interest in such property.”

Approved April 14, 1927.

CHAPTER 206—H. F. No. 717.

An act giving to step-parents of deceased World War Veterans right of inheritance in respect of war risk insurance in certain cases.

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

Section 1. Step-parents to receive war risk insurance.—In every case where a resident of the State of Minnesota shall have served in the military or naval forces of the United States during the recent World War, and shall either during such service or thereafter have died while his life was insured by the United States by War Risk Insurance, and at the time of such death heretofore or hereafter occurring shall have left surviving him a step-parent but no spouse, children, father mother, grandchildren, brothers or sisters, nieces, nephews or other natural heirs, such step-parents shall, in case the decedent shall have left surviving him no natural or adoptive parent or upon the death of such natural or adoptive parent, succeed to and be vested with all of the rights of inheritance and otherwise of a natural parent of such decedent in respect of such insurance and the proceeds therefrom in the same manner and to the same extent as if such step-parent were the natural and legitimate parent of such decedent at the time of such death.

Approved April 14, 1927.

CHAPTER 207—H. F. No. 787.

An act to amend Section 907, General Statutes 1913, as amended by Chapter 83, Laws of 1917, relating to the salary of