

Sec. 2. **Acts of officers and payments validated.**—All acts of officers of the state with reference to said contract heretofore performed and all payments heretofore made thereunder are hereby ratified and approved.

Approved April 16, 1943.

CHAPTER 467—H. F. No. 1248.

An act relating to judgments on real estate for delinquent taxes.

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

Section 1. **Real estate tax judgments validated.**—In all cases where any county has taken new judgments for the 1938 taxes, on lands delinquent for the first time in 1932, as authorized by Mason's Supplement 1940, Section 2164-4c, and where such judgments have been taken in conformity with all of the provisions of said section, except that said judgments were taken in 1941 instead of in 1940, the same are hereby legalized and made valid, to the extent that they would have been valid if taken in the year 1940.

Approved April 16, 1943.

CHAPTER 468—H. F. No. 1310.

An act relating to abandoned or neglected cemeteries and allowing the county board to appropriate funds for the care and maintenance thereof.

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

Section 1. **Maintenance and improvement of abandoned cemeteries.**—Whenever in any county, whether within the corporate limits of any town or village or not, there exists any cemetery that has been abandoned or neglected and the association having had charge of said cemetery has disbanded or fails to act, the county board of any county may appropriate such funds from the

general revenue funds as is deemed necessary for the improvement and maintenance of said cemetery.

Sec. 2. Duties of county board.—Wherever in any county, there is an isolated grave or graves located outside of the boundaries of a cemetery, the county board may order the disinterment of the body and the reinterment thereof in some cemetery controlled by a duly organized cemetery association and the county board may appropriate funds for the purpose of paying perpetual care to said association for the care of said grave or graves.

Sec. 3. May delegate duties.—The management and supervision of the maintenance and care of the abandoned cemeteries, or the removal of bodies as herein provided shall be delegated by the county board to some existing cemetery association, veterans organization or charitable institution which shall be responsible to the county board for its acts.

Sec. 4. May not appropriate funds—exceptions.—The county board shall not appropriate any funds, however, where there is an existing cemetery association having funds or where there are living heirs of the deceased who were financially responsible for the care and maintenance of the graves of their ancestors.

Approved April 16, 1943.

CHAPTER 469—H. F. No. 1328.

An act relating to state public lands, providing for extension of the time of payment under certificates of sale in certain cases.

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

Section 1. Subdivision 1. Extension for payment of principal on state land certificates.—The time for payment of the principal of any certificate of sale of state public land sold prior to May 1st, 1941, which has expired or will expire hereafter, shall be extended as herein provided.

Subd. 2. Certificate holder to file application.—Before the expiration of the time for the payment of principal specified in the original certificate of sale, or any extension thereof by law, the holder of the certificate shall file with the commissioner of conservation an application for an extension of time of payment in such form as the commissioner shall prescribe. The applicant shall also submit to the commissioner the certificate of sale or an