

*village is permitted in such cemetery, and the town board is authorized to grant such permission on such terms and with such limitations as it shall from time to time prescribe.*

Approved April 2, 1949.

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CHAPTER 250—S. F. No. 994

*An act relating to public cemetery associations and deposit of funds in county treasury, allowing certain deductions; amending Minnesota Statutes 1945, Section 306.44.*

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

Section 1. Minnesota Statutes 1945, Section 306.44, is amended to read:

**306.44. Deposit of funds in county treasury.** *Subdivision 1.* From and after the vote to establish such permanent care and improvement fund the board of directors of any such cemetery shall, quarterly, on the first days of January, April, July, and October, in each year, deposit in the county treasury of the county in which such cemetery is located all such money belonging to such permanent fund, and the treasurer of any such county is hereby authorized, empowered, and directed to receive the same and all such and deposit it as hereinafter provided. The board of directors shall also file with the auditor of the county for record and future reference, at the time of the deposit of these funds, a statement of each particular amount so set aside from the sale of a lot or the amount received by a gift or donation of money, together with the name of the owner of such lot and the name of the donor of each particular gift and a description of the lot to which the income from such particular amount as a part of such permanent fund is applicable.

*Subd. 2.* *The directors are authorized to retain annually out of the money received not to exceed \$100 for upkeep, improvements and expenses.*

Approved April 2, 1949.