CHAPTER 27.

S. F. No. 340.

An act to amend section 76, chapter 11, general stat- Taxes. utes 1878, the same being section 1,585, general statutes 1894, relating to taxes.

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

SECTION 1. That section 76, chapter 11, general time. statutes 1878, the same being section 1,585, general statutes 1894, be and the same hereby is amended by striking out of the first line thereof the words "on the 21st day of March" and inserting in lieu thereof the words "on the first secular day after the 20th day of March."

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved February 26, 1897.

CHAPTER 28.

S. F. No. 209.

An act to empower towns, cities, villages and bor- Abandoned oughs in this state to cause bodies to be disinterred commenced from abandoned, unused and neglected public cemeteries and reburied in proper and convenient cemeteries, and the tombstones removed and reset in the cemetery to which the bodies are removed, and providing that said cemetery, after being so vacated, may be dedicated and improved for a public park, if the electors of said town, city, village or borough so determine.

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

SECTION 1. Whenever any public cemetery in any When not town, city, village or borough in this state shall cease used to be borded about 10 period of the control of the co to be further used as a place of burial of the dead, and doned or shall have become unsightly, abandoned and neglected, neglected. it shall be lawful for the legal voters of said town, city, village or borough, in the manner provided in this act, to authorize and direct that the bodies buried in such cemetery be, at the expense of said town, city, village or borough, disinterred and removed from said cemetery to another convenient cemetery, and there decently and properly reburied on lots to be provided by said

As a public park.

On petition.

town, city, village or borough for that purpose, and the tombstones removed to the cemetery to which the bodies are removed, and properly reset, and to cause the cemetery grounds thus vacated to be dedicated and improved for a public park.

Sec. 2. Whenever a petition signed by ten or more legal voters of any town, city, village or borough shall, at least ten days before the annual meeting and election of said town, city, village or borough, be filed with the clerk or recorder thereof, setting forth the fact that a cemetery (describing it), situated in said town, city, village or borough has become abandoned, neglected and unsightly, and asking that the question of the removal of the bodies buried in said cemetery to another proper and convenient cemetery (describing it), and the reburial of them therein and the removal of the tombstones to and the resetting thereof in the cemetery in which said bodies are reburied, and for the dedication of said cemetery grounds so vacated for a public park, be submitted to the legal voters of said town, city, village or borough, it shall be the duty of said clerk or recorder of said town, city, village or borough to insert in the notices of election provided by law a notice that said question will be submitted to the legal voters of said town, city, village or borough for their determination at said election.

Notice of election.

Ballots. 🛎

SEC. 3. The voters at any such election casting their ballots in favor of such proposition shall use ballots having distinctly written or partly printed and partly written thereon the words "Shall the cemetery (describing it) be vacated and the bodies disinterred and removed to (another cemetery, designating it) and reinterred, and the tombstones removed and reset in the cemetery to which the bodies are so removed, and the cemetery grounds thus vacated be dedicated and improved for a public park. Yes."

And those casting their ballots against such proposition shall use ballots having distinctly written or partly printed and partly written thereon the words "Shall the cemetery (describing it) be vacated and the bodies disinterred and removed to (another cemetery, designating it) and reinterred and the tombstones removed and reset in the cemetery to which the bodies are so removed, and the cemetery grounds so vacated be dedicated and improved for a public park. No."

Canvass of votes.

The votes cast upon said proposition shall be taken, canvassed and returned in the same manner as is prescribed by law for the canvassing and returning the votes for elective officers of said town, city, village or borough; and if such returns show that a majority of

the votes cast at said election on said proposition shall be in favor thereof, then it shall be the duty of the administrative officers, or board, of said town, city, village or borough to procure proper lots in another convenient cemetery in or near said town, city, village or Removal of borough, and cause said bodies to be disinterred in a bodies. proper manner and quietly removed, so as not to unnecessarily offend the friends of the deceased, and reburied on said lots, and the tombstones, if any, to be removed to said cemetery and properly reset, and cause the cemetery grounds thus vacated to be improved and fitted up for a public park. And the officers are hereby Appropriation. authorized to appropriate from any funds in the treasury, not otherwise appropriated, such sum or sums as may be necessary to carry out the provisions of this

SEC. 4. None of the provisions of this act shall ap- Exception. ply to any cemetery in any town, city, village or borough, owned by any private party, or owned and controlled by a cemetery association, whether incorporated or not.

Sec. 5. This act shall take effect and be in force

from and after its passage. Approved February 27, 1897.

CHAPTER 29.

An act to provide for seed grain loans to farmers in Seed grain loans. this state, whose crops were destroyed by drought or storms in the season of 1896, to appropriate the necessary moneys therefor, and to provide for repayment of the same and of amounts previously appropriated for seed grain loans.

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

SECTION 1. That the sum of seventy thousand dol- Approprilars (\$70,000), or so much thereof as may be necessary, be and the same hereby is appropriated out of any moneys in the state treasury not otherwise appropriated, for the purpose of purchasing seed grain for farmers whose crops were destroyed in whole or in part by drought, hail or other storms in the season of 1896.

SEC. 2. Any person desiring to avail himself of the How available. benefits of this act shall make an application in writing, verified by his oath, stating the number of acres of