

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 borough, and cause said bodies to be disinterred in a 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 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 act.

Removal of bodies.

Appropriation.

SEC. 4. None of the provisions of this act shall apply 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.

Exception.

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 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.

Seed grain loans.

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

SECTION 1. That the sum of seventy thousand dollars (\$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.

Appropriation.

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

How available.

grain he had in crop in the season of 1896, and the number of acres destroyed by drought, hail, or other storms, the number of acres owned or occupied by him and which he intends to sow or plant to crops in the season of 1897, and the number of bushels and kinds of grain necessary to seed the same, which application he shall file with the auditor of the county in which he resides. It shall be the duty of the county auditor to file all such applications by him received, and on or before March 5th, 1897, he shall give public notice by publication in the official paper in the county, for at least one week before the day of meeting, that the county commissioners of said county will meet at his office at a date to be named in said notice, for the purpose of considering the applications which may be received on or before the day of such meeting. The board of county commissioners shall meet at the date so fixed by the auditor and consider all such applications, and make all necessary inquiries into the circumstances of each applicant to ascertain that his case comes within the intent of this act, and thereupon shall, by resolution, fix the amount of money to be allowed to each applicant for the purchase of seed grain and the total amount for which said county makes applications; and the said county auditor shall forthwith transmit a copy of said resolution to the state auditor, who shall file the same in his office, and such resolution shall be deemed and taken to be an application by said county for a loan to it from the state, for the amount specified in said resolution, and an agreement on the part of said county to repay the amount received by said county, with interest thereon at the rate of 4% per annum; *provided*, that no applicant who has or is able to buy sufficient grain for seeding purposes, shall be granted any aid under the provisions of this act.

SEC. 3. The state auditor shall on the 20th day of March, 1897, consider all the applications certified to him as aforesaid, and shall thereupon distribute the moneys made available for this act between the several counties whose auditors have certified said applications; and in case the amount made available by this act is less than the amount asked for by said counties the state auditor shall set apart to each applicant such proportion to amount of its application as the amount asked for bears to the whole amount applicable under this act. But no county shall be awarded a greater sum than is known to have been applied for. Upon such determination by the state auditor he shall immediately certify to the several county auditors, and transmit to the several county treasurers the amount

County auditor to file applications.

Meeting of commissioners.

Allowance to applicants.

State auditor to consider applications.

allowed to his respective county, which said sum shall draw interest at the rate of 4% per annum. And in case the amount so allowed is less than the amount applied for by said county, the county auditor shall immediately set apart to each applicant such proportionate amount of his application as the amount asked by him bears to the whole amount allowed to said county, and upon his giving the receipt hereinafter provided for shall give to said applicant his warrant on county treasurer for the amount due such applicant.

Interest on loans.

SEC. 4. It shall be the duty of the county auditor to keep a correct account of the applications and the amount allowed to each person under the provisions of this act, and a correct description of the land upon which the seed is to be sown and the crops raised, from the seeds so provided for. He shall also require every person to whom such loan is made to sign a receipt therefor, which shall embody an agreement on the part of the borrower, that he waives the benefit of any and all exemptions as to the tax to be levied for its repayment, and providing that the county shall have a first lien on the land for which said grain is provided, if owned by him, and upon the crop to be raised on said land, for which said seed grain is provided, and the whole thereof, to the extent of the amount of said loan, and interest thereon at the rate of 4% per annum, which lien shall take precedence of all other liens or claims upon said crop, and that said loan shall be repaid on or before November 15, 1897, to the county treasurer of the county in which said loan is situated, which receipt shall be filed with said county treasurer, and said county treasurer shall endorse on each of said receipts the amount paid thereon, and the date when the same is paid, and deliver up said receipt when paid in full, and shall keep a separate account of all moneys so collected under this act, and shall transmit the same to the state treasurer in the same manner and at the same time as state taxes are transmitted. Any person availing himself of the benefits of this act who shall sell or otherwise dispose of any portion of the grain threshed from such crop or said seed grain without first repaying into the county treasury as above provided the amount of said loan out of the first moneys received from the sale of any part of said grain, or shall use the money received by him under provisions of this act for any other purpose than herein specified, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be imprisoned in the county jail not to exceed one year.

Duty of county auditor.

Repayment of loan.

Penalty.

SEC. 5. In case of a loss or failure of any such crop upon which a lien is so reserved for the collection of

If crop fails loan assessed on personal property.

said seed grain loan, or if the same for any reason remains unpaid, the amount so loaned shall be levied as a personal tax in the next assessment of taxes after November 15, 1897, by the county auditor, and shall be collected as other personal taxes are now collected, except that there shall be no exemption therefrom; and when collected said taxes shall be transmitted by the county treasurer to the state treasurer with other state taxes, a separate account thereof being rendered with the remittance.

In case of non-payment by any county, state auditor shall certify necessary tax.

SEC. 6. In case the amount so furnished to any county, or any part of said amount, or any amount or any part thereof heretofore furnished to any county for the purpose of providing seed grain, shall remain unpaid on the 1st day of July, 1898, it shall then be the duty of the state auditor, and yearly thereafter until said sums due the state have been fully paid, at the time of certifying the state tax to the several county auditors to also certify to each auditor to whose county any such loans have been made, and which in whole or in part remain unpaid, the tax necessary to be levied to meet the unpaid balance of such loan and an excess of fifty per cent. thereof with interest at the rate hereinbefore specified. And it shall be the duty of every such county auditor forthwith to levy and extend such tax and excess upon the taxable property of his said county. Such tax shall be levied, collected and paid into the county and state treasuries in the same manner as state taxes are paid, and any excess collected over the amount actually due and paid to the state, as well as all tax levied under the provisions of section five of this act which is collected after the amount due the state is fully paid, shall be credited to the general fund of the respective counties.

County auditor to levy and extend such tax.

Misdemeanor.

SEC. 7. Any county commissioner who knowingly allows or aids in allowing to any applicant under this act any money for the purchase of seed grain, unless such applicant belongs to the class herein referred to who are destitute of needed seed grain, shall be guilty of a misdemeanor.

SEC. 8. This act shall take effect and be in force from and after its passage.

Approved March 1, 1897.