

CHAPTER 224—S. F. No. 505.

An Act relating to cemeteries and to authorize the creation of a permanent fund for the care and beautifying thereof in certain cases; providing a depository therefor and the loaning thereof and for the payment of interest thereon to the trustees of such cemeteries, to be used in the care and beautifying of such cemeteries.

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

Permanent fund for cemetery purposes.—Section 1. That the board of supervisors of any township in the state which has heretofore purchased land for, and which is now used or may be hereafter purchased and used as, a cemetery therein may require and provide that any part or portion of the price paid for lots therein shall constitute a permanent fund which shall be deposited as hereinafter provided and that the interest accruing thereon shall be paid annually to the trustees of said cemetery to be by them expended in caring for and beautifying such lot and cemetery.

Board of supervisors to fix price of cemetery lots.—Sec. 2. That said board of supervisors are hereby given power and authority to fix and determine the amount of such price of each such lot sold that shall be taken, held and deposited for the purpose of caring for and beautifying said lot and cemetery and to direct and require the said trustees of said cemetery to so expend the same.

Board of supervisors may accept gifts.—Sec. 3. That said board of supervisors are hereby authorized and empowered to receive, accept and deposit as hereinafter provided any donation or gift of money made to such fund so created and to provide and require that the interest therefrom shall be used by the trustees in the care and beautifying of such lot or lots in such cemetery, or in the care and beautifying of such cemetery, and may receive and accept gifts and donations for the care and beautifying of any particular lot or lots in such cemetery, and shall use the same and the interest thereon for the purpose specified by the donor.

Trustees of cemetery may be required to deposit money with county treasurer.—Sec. 4. The said board of supervisors are hereby authorized and empowered to require the trustees of any such cemetery to deposit all such money in the county treasury of the county in which such township is located immediately after the sale and receipt by them of payment for any lot sold in such cemetery, or the receipt of any such gift or donation, and the county treasurer of any such county is hereby

authorized, empowered and directed to receive the same and all such and deposit it as hereinafter provided.

Funds to be deposited in bank.—Sec. 5. That said funds, and all thereof, as soon as received by such county treasurer shall be deposited in a bank designated as a depository of county funds by the board of auditors of such county.

Handling of funds.—Sec. 6. That for the purpose of such deposit said fund so created shall be treated as other funds in the county treasury and shall draw the same rate of interest as the funds of said county deposited in said depository.

To be deposited in the name of the county.—Sec. 7. That said fund shall be deposited in such depository in the name of such county and the bond or security given to said county by such depository shall be taken and held to be as security for such fund but the treasurer of such county shall keep an accurate and separate account thereof and shall draw from such depository annually the interest accruing on such fund and pay the same to the board of trustees of said cemetery and said board of trustees shall use said interest for the purposes aforesaid and none other.

Transfer of funds.—Sec. 8. That it is hereby made the duty of the county treasurer of any such county whenever any change is made in the depository of the county funds of any such county to change and transfer to such new depository the fund herein provided for and deposit such fund in such new depository.

Disposition of excess.—Sec. 9. That any excess of interest over the sum necessary for the care and beautifying of said lots or cemetery in any one year shall be by said trustees deposited in such treasury to be added to and become a part of the principal sum, and no part of the principal sum shall ever be used.

Investment of funds.—Sec. 10. The board of supervisors shall, when possible, invest the said fund so created in the same kind of bonds and securities that the permanent school fund of the State of Minnesota may be invested in and for such purposes and none other. The said board of supervisors may require the county treasurer of any such county to withdraw all, or any part, of such fund from such depository and if said fund, or any part thereof, be so invested, the said bonds, or other securities shall be and remain with the county treasurer and that the bond of the county treasurer shall at all times be security for the proper care thereof and the payment of interest received by him thereon to the trustees of said cemetery and upon the payment of any such bonds or other securities, the

treasurer of such county upon such payment shall deposit the same in the depository in which county funds are deposited, the treasurer of such county shall collect the interest upon the funds so loaned and pay the same to the trustees of said cemetery and shall annually pay over to the trustees of said cemetery all interest, money collected or received by him on fund so deposited or invested as herein provided.

Sec. 11. This act shall take effect and be in force from and after its passage.

Approved April 18, 1911.

CHAPTER 225—S. F. No. 509.

An Act to amend section 883 of the Revised Laws of 1905, relating to settlement between treasurer and auditor of counties.

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

Thirty days for abstract to state auditor.—Section 1. That section 883 of the Revised Laws of 1905, be and the same is hereby amended to read as follows:

“Section 883: On the last day of February, May and October of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes, from the date of the last settlement up to and including each day mentioned, and the auditor shall within *thirty days after each settlement* send an abstract of same to the state auditor, in such form as the state auditor may prescribe. At each settlement the treasurer shall make complete returns of his collections on the current tax list, showing the amount collected on account of the several funds included in said list.”

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

Approved April 18, 1911.