

CHAPTER 247—S. F. No. 426.

An act relating to cemeteries and to authorize the creation of a permanent fund for the care and improvement thereof in certain cases; providing the county treasury as a depository therefor and for the loaning thereof and payment of the interest thereon to be used in the care and beautifying of such cemeteries and prescribing the duties of county treasurers, county auditors and boards of auditors in the premises.

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

Section 1. Board of supervisors to provide for care of cemeteries.—That the board of supervisors of any township or the governing body of any incorporated city, village or borough, or the board of trustees or directors, not less than three in number, of any religious incorporation or of any association formed under the provisions of law for the purpose of maintaining a cemetery in the state of Minnesota, which shall have established and shall be maintaining a cemetery of not less than one-half an acre in area, a plat of which is on file in the office of the register of deeds of the county in which such cemetery is located, by a unanimous vote of such supervisors, members of governing body, trustees or directors, which vote may be taken at any regular meeting of such board or governing body, or at a special meeting called for the purpose, may provide in accordance with the provisions of this act for the establishment of a permanent fund to be deposited in the county treasury, the income whereof shall be devoted to the care, maintenance, and improvement of such cemetery, which shall be known as the "permanent care and improvement fund" of the cemetery of such municipality or incorporation. And it is herein provided that the establishment of any such permanent care and improvement fund, as hereinafter provided, shall not be deemed invalid as violating any existing law against perpetuities or suspending the power of alienation, provided, that such fund shall never, in any case, be allowed to exceed \$15,000 per acre of the cemetery to be cared for.

Sec. 2. Definitions.—The term "board of directors" as used in this act shall refer to and include the board of supervisors of any township, the governing body of any city, village or borough, the board of trustees or directors of any religious incorporation or of any cemetery association described in section 1 of this act.

Sec. 3. Board of directors to establish "permanent care and improvement fund."—That said board of directors of any such cemetery is hereby given the power and authority to require and provide that any certain part or portion of the price paid for a lot in such cemetery shall be taken and deposited as hereinafter provided, as a part of said "permanent care and improvement fund," and that the interest accruing from the amount set aside

from said lot shall be expended annually by the board of directors of such cemetery in caring for and beautifying such lot, except as hereinafter provided.

Sec. 4. May accept gifts.—That said board of directors, is 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 in the care, maintenance and beautifying of such lot or lots in such cemetery, or in the care and beautifying of such cemetery, or for the care and beautifying of any particular lot or lots in such cemetery, and shall use the same and the interest therefrom for the purpose specified by the donor; provided, however, that if funds are lacking for the general care of such cemetery, in the discretion of the board of directors a one-fifth part of the income, received annually from that portion of the permanent fund credited to any particular lot or lots by sale or gift, may be used by said board for the general care of said cemetery.

Sec. 5. Funds to be deposited in county treasury.—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 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. The said board of directors shall also file with the county auditor of said county for record and future reference, at the time of the deposit of said funds, a statement of each particular amount so set aside from the sale of a lot or lots or the amount received by a gift or donation of money together with the name of the owner of such lot or lots and the name of the donor of each particular gift and a description of the lot or lots to which the income from such particular amount as a part of such permanent fund is applicable.

Sec. 6. Shall be "county cemetery fund."—That the aggregate funds so deposited in the county treasury of any county in the state by the boards of directors of all cemeteries in said county acting under the provisions of this act, shall constitute the "county cemetery permanent care and improvement fund" called "county cemetery fund." That said funds shall be managed and invested by the board of county auditors of such county. That said funds, and all thereof, as soon as received by the county treasurer shall be deposited in a bank or banks, designated as a depository of county funds by the board of auditors of such county. That the interest due on said fund shall become due and pay-

able, as far as possible, on or about the first day of February of each year.

Sec. 7. Money to be deposited at interest.—That for the purpose of such deposit said fund so created shall be treated as other funds in the county treasury, except as otherwise provided and shall draw no less a rate of interest than is paid on the funds of said county deposited in said depository, provided, however, that the board of auditors of said county may require all or part of said funds to be deposited on time certificates in said depository in the name of said county treasurer, payable to him or his successors in office, and the said county treasurer shall secure on such time deposit the highest rate of interest which said depository will pay thereon and not less than the current rate paid on time certificates by such depository, and for such principal and interest so deposited on time certificates, such treasurer shall be liable in the same way and manner and to the same extent that he is liable upon his bond for moneys deposited on behalf of the county.

Sec. 8. County board of audit to designate depository—Bond of depository.—That said county cemetery fund shall be deposited in a depository designated by the county board of auditors, in the name of the county and at the highest rate of interest which said depository will pay thereon, 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 for the purpose of distribution as hereinafter provided.

Sec. 9. Funds to be invested when.—That the board of county auditors, pursuant to a petition of at least two-thirds of the boards of directors of the cemeteries in any such county requesting such action, shall, with the approval of the county attorney of such county, invest said county cemetery fund, or a part thereof, 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 purpose, and none other. And the law as it shall exist, at the time any money is received into this fund shall control the investment thereof and such fund shall be invested only as the law provides at the time of the receipt of the money into said fund and no subsequent amendment or change in the law shall authorize the investment of any fund differently or in any other class of securities save as provided in the law when said money is received into said fund. The board of county auditors may require the county treasurer of any such county to withdraw all or any part of such fund from such depository for investment as hereinbefore provided, 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 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 directors of such cemeteries, and upon 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 treasurers of such cemeteries as hereinafter provided.

Sec. 10. Auditor to keep accounts.—That the county auditor of any such county wherein the board of directors of a cemetery or cemeteries is acting under the provisions of this act, shall keep an account of the funds deposited in the county treasury as herein provided, crediting to the permanent fund of each cemetery all money deposited by its board of directors and preserving, for historical reference and record, the amount of each gift or portion set aside from the sale of each lot with the name of the donor of each gift and of the buyer of each lot or lots, and further the description of each particular lot or lots, or what part of the cemetery the income from said permanent fund is applicable for care as herein provided.

Sec. 11. Secretary to file annual report.—That on or before the first day of February of each year the clerk or secretary of the board of directors of each such cemetery shall make and file with the county auditor a report showing in detail the amount expended of the interest received from said county cemetery fund during the preceding calendar year. And provided, further that all excess of such interest over the sum necessary for the care and beautifying of said lots or cemetery, or that has not been expended, in any one year shall be deposited in the county treasury of said county and be added to and become a part of the permanent fund credited to such cemetery, no part of which shall ever be used.

Sec. 12. Auditor to apportion interest.—On or before the first day of March of each year the county auditor shall apportion the interest from such county cemetery fund that shall have been collected by the county treasurer during the year, to each cemetery herein credited with a permanent fund in the proportion as the amount of such cemetery's permanent fund, deposited in the county treasury, bears to the county cemetery fund. Provided, however, that funds deposited according to the provisions of section 5 of this act just before the close of such year, on which no interest has been collected, shall not be considered as a part of the permanent fund for that apportionment.

Sec. 13. Auditor shall report to secretary.—That immediately after such apportionment the county auditor shall report to

the secretary of each such cemetery the apportionment of interest due such cemetery, together with a statement of the total amount of funds received by the county treasurer under the terms of this act during the preceding year closing on January 1 of each year and also a statement of the total amount of such permanent care and improvement fund belonging to such cemetery.

Sec. 14. Auditor to pay interest to treasurer of board.—That on and after the first day of March of each and every year, if the board of each such cemetery shall have made its report and deposited the excess of interest as provided in section 11 of this act, and not otherwise, the county treasurer, under the warrant of the county auditor, shall pay to the treasurer of the board of directors of each cemetery acting under the provisions of this act its apportioned share of the interest from such cemetery fund.

Sec. 15. Board of audit to examine fund—File statement.—The first time in each year that the board of county auditors of any such county shall examine and audit the accounts, books, and vouchers of the county treasurer of said county, it shall make an examination of the county cemetery fund of said county. A statement of the condition of this fund shall be published as provided by section 846, General Statutes, 1913, at the expense of the cemetery fund, which shall show the total of all moneys received under the provisions of this act during the preceding calendar year and a statement of the total amount then in such county cemetery fund on the first day of said calendar year, and the amount and kind of securities in which such fund is invested and a statement of the amount of interest collected on said fund during said year; provided, however, that this act shall not apply to any County in this State having a population of 50,000 or more according to the last United States census.

Sec. 16. This act shall take effect and be in force from and after its passage.

Approved April 13, 1921.

CHAPTER 248—S. F. No. 457.

An act to amend Section 7083, General Statutes, 1913, relating to liens for threshing grain.

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

Section 1. Liens for threshing grain.—That section 7083, General Statutes, 1913, be and the same hereby is amended so as to read as follows:

“7083. Within *twenty* days after such threshing is completed the claimant of such lien shall file with the Register of Deeds of the county in which it was done a verified statement of the amounts and kinds of grain threshed, the time and place of doing the same,