ordinance, describing each tract and fixing each such minimum amount, shall be served upon the County Auditor at least thirty days before the date of sale. The purchaser shall forthwith pay the amount of his bid to the county treasurer, and the officer conducting the sale shall give to him a certificate in a form prescribed by the attorney general, in which shall be set forth the name of the purchaser, a description of the land sold, the price paid and the date and place of sale. The auditor and treasurer of the county shall attend such sale, the former to make a record of all sales thereat, and the latter to receive all moneys paid on account thereof.

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

Approved April 15, 1925.

CHAPTER 209—H. F. No. 258.

An act directing the proper probate court, in the administration of the estate of any deceased person, to set aside from such estate a sufficient and reasonable sum for the perpetual care of the lot or grave of such deceased person and for the payment thereof to the proper cemetery officials.

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

Section 1. Probate Court may set aside fund to care for grave.—Any court having jurisdiction of the estate of any deceased person, before final distribution of such estate, may order set aside from said estate the reasonable and uniform sum which has been fixed and determined by the governing board of the cemetery wherein said deceased person is interred, not to exceed the sum of \$100.00, for the perpetual care of the lot or grave of the deceased, and direct payment thereof to the treasurer of the permanent care and improvement fund of the cemetery association or other governing board having control of the cemetery wherein said lot is situated.

Sec. 2. Application of act.—This act shall not apply to any cemetery association or other governing board in any city of the first class, nor to such association or board having the cost of perpetual maintenance of graves included in the established price of its cemetery lots, nor shall it apply where payment for the perpetual care of the lot or grave has been made to the cemetery association, nor where such deceased person has made provision for such care either in his lifetime or by his last will and testament, duly admitted to probate.

Approved April 15, 1925.