

tive weeks in a legal newspaper published in Cook County, and the Commissioner shall cause notice thereof to be mailed to the adjacent property owners at least ten days prior to such sale.

Sec. 3. **Proceeds to trunk highway fund.** All moneys received by the State of Minnesota pursuant to the terms of this act shall be paid into the trunk highway fund.

Approved April 2, 1949.

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CHAPTER 249—S. F. No. 983

*An act relating to town cemeteries; amending Minnesota Statutes 1945, Section 365.26.*

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

Section 1. Minnesota Statutes 1945, Section 365.26 is amended to read :

**365.26. Cemeteries.** When authorized by a vote of its electors any town may acquire by purchase or gift land within its limits to be used as a cemetery for the burial of its dead. The town board shall have control and management of every such cemetery, and may lay the same out into lots, streets, and walks, and cause plats and maps thereof to be made and filed in the office of the town clerk. If any such cemetery becomes separated from the town by being included in a village thereafter organized from its territory, it may be sold and conveyed by the town board to such village. When authorized by a vote of its electors at a town meeting the town may sell or lease any part of such cemetery to a charitable, religious, or cemetery corporation upon the terms and conditions expressed in such authorization, but the part so sold or leased shall continue to be used for the burial of the dead of the town. *Upon receipt of a resolution of the town board requesting financial aid for maintenance of a town cemetery, the village council of any village located within the boundaries of such town may, in its discretion, appropriate from moneys not required for other purposes and pay to the town for maintenance of such town cemetery a sum not to exceed five hundred dollars per annum, provided that burial of the dead of the*

*village is permitted in such cemetery, and the town board is authorized to grant such permission on such terms and with such limitations as it shall from time to time prescribe.*

Approved April 2, 1949.

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CHAPTER 250—S. F. No. 994

*An act relating to public cemetery associations and deposit of funds in county treasury, allowing certain deductions; amending Minnesota Statutes 1945, Section 306.44.*

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

Section 1. Minnesota Statutes 1945, Section 306.44, is amended to read :

**306.44. Deposit of funds in county treasury.** *Subdivision 1.* 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 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 board of directors shall also file with the auditor of the county for record and future reference, at the time of the deposit of these funds, a statement of each particular amount so set aside from the sale of a lot or the amount received by a gift or donation of money, together with the name of the owner of such lot and the name of the donor of each particular gift and a description of the lot to which the income from such particular amount as a part of such permanent fund is applicable.

*Subd. 2.* *The directors are authorized to retain annually out of the money received not to exceed \$100 for upkeep, improvements and expenses.*

Approved April 2, 1949.