

condition in harmony with other plots adjoining, and serve a copy of such resolution upon such party or parties, if they can be found in such county, and if the sheriff of the county make return upon such resolution that such parties, or any of them, cannot be found in the county, then the resolution may be served upon the parties so absent from the county by publication thereof for three successive weeks in a legal newspaper published in the county.

Subd. 2. Lots conveyed before 1925. Where such an association has sold lots and parcels for burial purposes prior to 1925 with or without restriction which have not been used for burial purposes, and the owners have not maintained the lots nor paid the fees required by the association of lot owners for care and upkeep for a period of at least 15 years, association may by resolution of its governing body demand that the owners or holders of any such lots described therein pay to the association the fees owed for care and upkeep in the period during which such fees were not paid, stating the amount thereof as to each lot, without interest, and declare that if that amount is not paid to the association by the persons claiming to be owners within 90 days that the described lots and all interest therein shall be deemed abandoned to the association. Such resolution shall name all of the persons shown by the records of the association to have a claim of ownership to the lots described and shall be served in the manner required for service of a resolution in Subdivision 1 of this section.

Approved April 24, 1959.

CHAPTER 674—S. F. No. 1376

[Not Coded]

An act relating to tax levy for town purposes in unorganized townships in the County of Crow Wing.

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

Section 1. Crow Wing County, tax levy in unorganized townships. Subdivision 1. The board of county commissioners of Crow Wing County may levy a tax for town purposes not exceeding 10 mills on the dollar of taxable valuation of all the real and personal property in the unorganized townships of said county, exclusive of money and credits.

Subd. 2. The tax, if levied, is additional to the tax

which Crow Wing County may levy for general fund purposes and is additional to the amount permitted by law to be levied for other county purposes. The tax may be levied on any or all unorganized townships within the county, provided that no such tax shall be levied on only a part of an unorganized township within the county.

Subd. 3. If the Board of County Commissioners of Crow Wing County deems it desirable to levy such a tax, it may at the time it levies the county taxes, by resolution reciting such fact, determine the amount so to be levied in each unorganized township for the current year. It shall be the duty of the county auditor to extend the tax so levied upon the tax books of the county, at the same time, and in the same manner as other taxes for county purposes are extended as to property in such unorganized townships, and the tax shall be collected and payment thereof enforced at the same time and in the same manner as other county taxes on such property and with like penalties for non-payment at the time prescribed by law.

Subd. 4. The tax collected on property in each unorganized township shall be set apart in a separate fund in the county treasury, which shall be designated as the town fund of the unorganized township from which the tax was collected.

Subd. 5. Each fund shall be expended under the direction of the county board for the same purposes the town board could spend such fund were the town government of such townships organized and functioning.

Approved April 24, 1959.

CHAPTER 675—S. F. No. 682

[Coded]

An act relating to elections, providing for the numbering thereof, repealing Minnesota Statutes 1957, Chapters 200 to 212, and Section 367.03, except Sections 201.25, 201.26, 201.27, 201.28, 201.29, 202.011 and 205.04, and repealing Laws 1957, Chapter 197.

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

ARTICLE I

DEFINITIONS AND GENERAL PROVISIONS

Section 1. [200.01] Citation. Articles I to XIII are