

600 square miles, may include in its annual tax levy an amount not to exceed two mills on the dollar of the taxable valuation of such county, for the purpose of establishing a building fund to be used in the erection of buildings for the county, which amount may be in addition to the amount permitted by law to be levied for other county purposes.

Approved April 16, 1947.

CHAPTER 382—S. F. No. 1108

An act relating to the maintainance and care of abandoned cemeteries, and amending Minnesota Statutes of 1945, Section 306.243.

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

Section 1. Minnesota Statutes 1945, Section 306.243, is hereby amended to read as follows :

306.243. **Abandoned cemeteries, maintenance of.** Subdivision 1. **Appropriation for improvement.** Whenever in any county, whether within the corporate limits of any town or village or not, there exists any cemetery that has been abandoned or neglected and the association having had charge of said cemetery has disbanded or fails to act, *or there exists a private cemetery containing the remains of pioneers or residents of this state, deceased before the year 1875 or civil war veterans or veterans of the armed services of the United States of any previous war, and such private cemeteries have been abandoned or neglected for any reason,* the county board of any county may appropriate such funds from the general revenue funds as is deemed necessary for the improvement and maintenance of said cemetery.

Subd. 2. **Duties of county board.** Whenever in any county, there is an isolated grave or graves located outside of the boundaries of a cemetery, *or outside of an abandoned or neglected private cemetery, as described in subdivision 1,* the county board may order the disinterment of the body and the reinterment thereof in some cemetery controlled by a duly organized cemetery association and the county board may appropriate funds for the purpose of paying perpetual care to said association for the care of said grave or graves.

Subd. 3. **May delegate duties.** The management and supervision of the maintenance and care of the abandoned

cemeteries, and abandoned or neglected private cemeteries, or the removal of bodies as herein provided shall be delegated by the county board to some existing cemetery association, veterans organization or *Boy Scouts of America Area Council*, or other charitable institution which shall be responsible to the county board for its acts.

Subd. 4. **May not appropriate funds; exceptions.** The county board shall not appropriate any funds where there is an existing cemetery association having funds or where there are living heirs of the deceased who are financially responsible for the care and maintenance of the graves of their ancestors. *Whenever funds are raised by any organization or institution other than an existing cemetery association, to be used for the care and maintenance of an abandoned or neglected private cemetery described in subdivision 1, such funds may be paid to the County Treasurer to be held or disbursed by him upon authority of the county board for the purposes intended for which the funds are raised.*

Approved April 16, 1947.

CHAPTER 383—S. F. No. 1113

[Not Coded]

An act relating to the construction and reconstruction of bridges in certain counties; providing for the issuance and sale of certificates of indebtedness to provide funds for the payment thereof.

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

Section 1. **Certain counties may issue certificates of indebtedness; bridges; not included in net indebtedness; no vote.** Any county in this state having more than 90 full and fractional congressional townships, and having an assessed valuation of more than \$12,000,000, and having less than 50,000 inhabitants, may issue and sell its certificates of indebtedness, without a vote of the people of the county as herein provided, for the purpose of constructing and reconstructing bridges on roads in such county. The amount of such certificates of indebtedness shall not exceed \$300,000 in any county. Such certificates of indebtedness shall not be included in computing the net indebtedness of any such county.

Sec. 2. **Resolution to authorize.** Certificates of indebtedness shall be authorized by a resolution adopted by the