

CHAPTER 980—H. F. No. 2800

An act relating to cemeteries; removing special assessment exemptions from profit making cemeteries; amending Minnesota Statutes 1967, Sections 306.14 and 307.09.

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

Section 1. Minnesota Statutes 1967, Section 306.14, is amended to read:

306.14 Cemeteries; tax exemptions; no road or street laid through a cemetery without consent of trustees. *Subdivision 1.* The lands and property of any such cemetery association shall be exempt from all public taxes and assessments, and shall not be sold on execution against such association or any lot owner. The owners of cemetery lots, their heirs or legal representatives, may hold the same so exempt so long as they remain appropriated to the use of a cemetery; and no road or street shall be laid through such cemetery, or any part of the lands of such association, without the consent of the trustees.

Subd. 2. *Nothing contained in subdivision 1 shall be construed to exempt cemetery property owned or leased by any corporation, association, partnership, proprietorship or any other organization from any special assessment unless such corporation, association, partnership, proprietorship or other organization*

(a) was formed for a purpose not involving pecuniary gain to its shareholders or members; and

(b) pays no dividends or other pecuniary remuneration directly or indirectly to its shareholders or members as such.

Sec. 2. Minnesota Statutes 1967, Section 307.09, is amended to read:

307.09 Exemptions. *Subdivision 1.* All lands, not exceeding 100 acres in extent, and in the case of cemeteries owned and managed by religious corporations, or corporations solely owned and controlled by and in the interest of any religious denomination, 300 acres in extent, so laid out and dedicated as a private cemetery, shall be exempt from public taxes and assessments, and shall not be liable to levy and sale on execution, or to be applied in payment of the debts of any owner thereof, so long as the same remains appropriated to the use of a cemetery; and no road or street shall be laid through the same without the consent of the owners.

Subd. 2. *Nothing contained in subdivision 1 shall be con-*

Changes or additions indicated by italics, deletions by ~~strikeout~~.

strued to exempt cemetery property owned or leased by any corporation, association, partnership, proprietorship or any other organization from any special assessment unless such corporation, association, partnership, proprietorship or other organization

(a) *was formed for a purpose not involving pecuniary gain to its shareholders or members; and*

(b) *pays no dividends or other pecuniary remuneration directly or indirectly to its shareholders or members as such.*

Approved June 6, 1969.

CHAPTER 981—S. F. No. 19

[Coded in Part]

An act relating to education; regulating aids for handicapped children; amending Minnesota Statutes 1967, Section 120.03, by adding a subdivision; Section 120.17, Subdivisions 1, 2, 3 and 6; and Section 124.32; repealing Minnesota Statutes 1967, Sections 120.04, 120.18 and 124.33.

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

Section 1. Minnesota Statutes 1967, Section 120.03, is amended by adding a subdivision to read:

*Subd. 4. **Education; handicapped children.** Every child who is mentally retarded in such degree that he requires special training and services and who is trainable as defined by standards of the state board is a trainable handicapped child.*

Sec. 2. Minnesota Statutes 1967, Section 120.17, Subdivision 1, is amended to read:

120.17 Handicapped children. Subdivision 1. **Special instruction for handicapped children.** Every district and unorganized territory shall provide special instruction and services for handicapped children of school age who are residents of the district *and who are handicapped as set forth in Minnesota Statutes, Section 120.03, Subdivisions 1, 2 and 3.* Every district and unorganized territory may provide special training and services for school age residents of the district who are handicapped as set forth in section 1. School age means the ages of four years to 21 years for children who are deaf, blind, crippled or have speech defects; and five years to 21 years

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