

shall be levied on all taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of four (4) mills on each dollar of taxable property.

Sec. 2. Tax levy for state purposes for 1927.—For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1927, a tax of Five Million Eight Hundred Fifty Thousand (\$5,850,000) Dollars, or as near that amount as practicable, shall be levied on all taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of three (3) mills on each dollar of taxable property.

Sec. 3. Money to be paid into general revenue fund.—All taxes levied under the provisions of this act, when collected and paid into the state treasury, shall be placed to the credit of the General Revenue Fund only.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 23, 1925.

CHAPTER 332—S. F. No. 466.

An act to authorize and empower any city of the first class to condemn for public purposes, any public or private cemetery therein, and the land thereof, consisting of thirty acres or less, which has been abandoned for cemetery purposes for five years or more, or in which burial of the dead has been by ordinance of said city, prohibited for five years or more, and which cemetery has become or may become detrimental to the public welfare, and to cause the removal therefrom and reinterment in another cemetery of all human remains.

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

Section 1. Abandoned cemetery may be moved.—Any city of the first class containing a public or private cemetery consisting of thirty acres or less, which has been abandoned as a burial place for human dead for five years or more, or in which burial has been prohibited by ordinance of said city for five or more years, and which by reason of its over-crowding or proximity to residences or for other reasons, has become or may become detrimental to the health, morals, safety or other public welfare of the community adjacent thereto, may condemn any such cemetery and the land thereof, and acquire the said land for streets, alleys, parks, playgrounds or other public uses, and cause the removal of all remains therefrom and the reinterment thereof in any public cemetery.

Sec. 2. City to acquire public cemetery to receive remains.—Any such city which shall condemn a cemetery and the land thereof, under this act, shall proceed as follows: The governing body of such

city or the branch of such city government which desires to acquire the land, shall pass a resolution by a majority vote of its members, designating the land to be acquired, and stating one or more of the grounds for the condemnation mentioned in Section 1 hereof, and the public use to which said land, when acquired, is to be put.

Thereupon, the engineer of such body shall cause to be made, a plat and survey of said land showing the area, location and ownership of such lands, so far as the engineer can readily ascertain the same, and the occupancy of the lands contiguous thereto, and an estimate of the cost of acquisition thereof, and an estimate of the cost of removal and reinterment of the remains therein in another cemetery, and shall make written report thereof to said body and said plat, survey and estimate shall be filed in the office of the City Clerk or Secretary of said body, as the case may be.

Sec. 3. City to condemn land.—If said city or body shall adopt the said plat, survey and estimate of its engineer, the said governing body shall then proceed to condemn and acquire the fee simple title to said land, and in that behalf, shall proceed in all things, as now provided by and in Chapter 185, General Laws 1911, as subsequently amended, except that the notice of the meeting of the commissioners appointed to appraise said lands shall be published once in each week for three successive weeks in two daily newspapers, one of which shall be published and of general circulation in the county in which the city is, and one of like character in the capital of the state, the last of which publications shall be not less than ten days, nor more than twenty days before said meeting. And in all proceedings by and before the city, or other governing body, and by and before the Court, in case of any appeal, the rights, privileges and liabilities of all parties concerned shall be governed by said general laws in this section named.

Sec. 4. Title to vest in city.—If and when the condemnation proceedings are finished, title to the land of said cemetery shall fully vest in the said city, and the remains of all bodies therein shall be removed therefrom, and be re-interred in another cemetery or cemeteries by, or under the superintendence of the Department of Health of said city, and as to such removals made under the superintendence of the Health Department of said city, all monuments and markers shall be removed and reset over the respective remains in the cemetery where the re-interments are made, but the actual cost of the removal of remains and the purchase of the necessary land in a cemetery or cemeteries for, and re-interment of remains therein, and the removal and replacement of monuments and markers may be considered by the Commissioners in awarding damages and compensation for said lands.

Sec. 5. Portion of condemned property may be deeded to original owner.—In case any such city or the governing body of

any branch thereof, conducting the condemnation of said land, shall decide that the whole of any such cemetery tract of land is not adaptable or needed for the public purpose, it may contract with the fee owner or owners thereof to relinquish and convey to him, it or them, such portion or portions thereof as are not adaptable or needed for its purposes, in full payment of the damages and compensation awarded to the fee owner or fee owners of said cemetery for the whole tract, and as full payment to them for the making of all removals and re-interments as required by this act. Provided, however, that no cost of damages or compensation awarded to the fee-owners of said cemetery, or any cost of removals, cost of lots in some other cemetery, or cost of re-interment, as required by this act, shall be assessed against any property in the locality where said cemetery is located.

Sec. 6. Property not to be occupied until removal is completed.—No use shall be made of said condemned land or any part thereof by the city or any other party or person, except to remove the remains and monuments and markers as hereinbefore mentioned, until said work of removal and re-interment as hereinbefore required, shall have been completed. But said work of removals and re-interment as herein required shall be deemed completed, upon the filing in the office of the Register of Deeds of the county in which the lands lie, of a certificate to that effect, signed by the Commissioner of Health of such city and it hereby is made the duty of such Commissioner to make and file such certificate promptly upon such completion.

Sec. 7. Health Department to remove and re-inter remains.—It shall be the duty of the Health Department of such city or such other agency as shall remove and re-inter the remains under its supervision, to keep an accurate, written record of each body or remains removed and the exact spot of re-interment thereof, from the monuments, markers and records of such county, and it is hereby made the duty of the owner or owners of such cemetery to furnish such records as are available; and when the removals and re-interments are completed, to file said records in the office of the Board of Health of such city for the information of all persons interested.

Sec. 8. Council to publish notices of removal.—Before any human remains shall be removed from any such cemetery by such city under this act the city council or governing body of such city conducting the condemnation proceedings, shall publish in two daily newspapers, one of which shall be published in said city, and one of which shall be published in the City of St. Paul, once in each week for three successive weeks, a notice stating that such cemetery and the land thereof has been condemned for public purposes, and that all human remains buried there are required to be removed and re-interred elsewhere, and that any lawfully authorized person or party,

may, at any time before a given date, which date shall be not less than six months after the last of such publications, upon application to the Health Department of said city, be authorized and permitted to cause to be removed such remains by the proper cemetery authorities. Said notice shall further state that all remains not thus removed from said cemetery within said period of six months, will be removed and re-interred pursuant to the terms of this act. A copy of such notice shall also be posted in a prominent place in such cemetery during the period of such publications.

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 23, 1925.

CHAPTER 333—S. F. No. 629.

An act providing for and regulating the issue of shares of stock of corporations without nominal or par value.

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

Section 1. Corporations may issue stock without par value.—Any corporation of this state, heretofore or hereafter incorporated, except banks, savings banks, trust companies, building and loan associations and insurance companies, may create one or more classes of stock without any nominal or par value, with such preferences, voting powers, restrictions and qualifications thereon not inconsistent with law as shall be expressed in its certificate of incorporation or any amendment thereto. Stock without par value which is preferred as to dividends or as to its distributive share of the assets of the corporation upon dissolution may be made subject to redemption at such times and prices as may be determined in such certificate of incorporation or amendment thereto. In the case of stock without par value which is preferred as to its distributive share of the assets of the corporation upon dissolution, the amount of such preference shall be stated in the certificate of incorporation or amendment thereto.

Sec. 2. Certificate to state facts.—In any case in which the par value of the shares of stock of a corporation shall be required to be stated in the certificate of incorporation or of any amendment thereto or in any other place, it shall be stated in respect to shares without par value that such shares are without par value, and when the amount of such stock authorized, issued or outstanding shall be required to be stated, the number of shares thereof authorized, issued or outstanding, as the case may be, shall be stated, and it shall also be stated that such shares are without par value.

Sec. 3. Certificate to show number of shares.—Each stock certificate issued for shares without nominal or par value shall have