

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

unanimous vote of the county board, which resolution shall determine that it is necessary to issue and sell such certificates, prescribe the amount thereof, the form, the form of interest coupons to be attached thereto, and the time and manner of sale. The rate of interest shall not exceed six per cent per annum. These certificates shall not be full faith and credit obligations of the county, but shall be payable solely out of the moneys collected from the annual levies made by the county board for road and bridge purposes in the manner provided in this chapter. These certificates of indebtedness shall mature serially over a period of not to exceed 15 years from their date. These certificates shall be sold in the manner prescribed for the sale of county bonds. No sale of these certificates shall be for less than par and accrued interest.

Sec. 3. Road and bridge receipts earmarked. When any county shall have issued and sold its certificates of indebtedness payable solely out of the road and bridge fund of the county in the manner provided in this chapter for the purpose of constructing or reconstructing bridges in the county, the first moneys coming into the road and bridge fund in any year thereafter from the general county levy for road and bridge purposes shall be earmarked and used for the purpose of paying the principal and interest accruing on such certificates of indebtedness in that year. No moneys shall in any year be paid out of the road and bridge fund in any county having these certificates outstanding until moneys have been set aside and reserved out of the road and bridge fund for such year sufficient to pay the principal and interest accruing during the current year on these certificates. The amount of interest accruing and the amount of the maturing certificates shall be a first charge upon the road and bridge fund of any county in each year until the certificates have been paid in full.

Sec. 4. Annual levy. Any county issuing and selling these certificates payable solely out of the road and bridge fund levies, as provided in this chapter, shall annually make a levy for road and bridge purposes sufficient to pay the principal and the interest accruing on such certificates in each year, but such levy for the road and bridge fund in any county in any year shall never exceed the maximum now prescribed by law as the maximum that may be levied for road and bridge purposes.

Sec. 5. Plans approved by state commissioner of highways. No moneys realized from the sale of these certificates shall be expended for the construction or reconstruction of

any bridge in the county until plans for such bridge or for the reconstruction thereof have first been approved by the state commissioner of highways.

Approved April 16, 1947.

CHAPTER 384—S. F. No. 1114

[Not Coded]

An act relating to leasing of lands owned by counties containing over 500,000 inhabitants to county agricultural societies.

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

Section 1. In certain counties county board may lease certain land. In any county of the state containing over 500,000 inhabitants, the county board may lease to any incorporated agricultural society in such county, for such period and on such terms as it shall deem expedient, any lands of the county, to be used for the purposes of such societies and for any other purposes not incompatible with the purposes of said society. During the term of any such lease the supervision and control of the leased lands shall be vested in the society.

Approved April 16, 1947.

CHAPTER 385—S. F. No. 1183

An act relating to fraternal benefit associations, amending Minnesota Statutes 1945, Section 64.01, Subdivision 3.

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

Section 1. Minnesota Statutes 1945, Section 64.01, Subdivision 3, is amended to read as follows :

64.01. Definitions. Subdivision 3. **Lodge system.** Any association having a supreme governing or legislative body and subordinate lodges or branches, by whatever name known, into which members shall be elected, initiated, and admitted in accordance with its constitution, laws, rules, regulations, and prescribed ritualistic ceremonies, which subor-