

MINNESOTA STATUTES 1953 ANNOTATIONS

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PRIVATE CEMETERIES 307.09

306.51 INTEREST ON FUND, APPORTIONMENT

HISTORY. 1921 c 247 s 12; 1953 c 205 s 1.

306.55 ASSESSMENTS LEVIED ON LOTS FOR CARE THEREOF, ENFORCEMENT

HISTORY. Amended, 1949 c 428 s 1.

306.68 REORGANIZATION OF CERTAIN ASSOCIATIONS

A cemetery association which does not have capital stock may be reorganized under section 306.68 to permit an increase in voting members of the association to such number that the association may survive and function. OAG March 30, 1950 (102).

306.851 SECTIONS 306.76 TO 306.83 NOT APPLICABLE TO CERTAIN CEMETERIES

HISTORY. 1949 c 147 s 1.

CHAPTER 307

PRIVATE CEMETERIES

307.01 PLAT AND RECORD

Where the landowner complied with sections 307.01 and 307.02 in creating a private cemetery, the land is tax-exempt under section 307.09 unless, aside from platting and dedicating the land for cemetery purposes, no use is being made of it except for agriculture purposes, in which case the land is not entitled to tax exemption. OAG Feb. 25, 1949 (414-D-4).

The exemption granted by section 307.01 is not applicable to mere graves. An historical site where Indians massacred 21 Frenchmen is not exempt from ad valorem taxation. OAG May 26, 1950 (414-D-6).

307.08 DAMAGE; DISCHARGE OF FIREARMS; PENALTY

HISTORY. RS 1851 c 37 s 14; PS 1858 c 17 s 53; GS 1866 c 34 s 108; 1874 s 1; GS 1878 c 34 s 256, 257; GS 1894 s 3104, 3105; RL 1905 s 2964; GS 1913 s 6322; GS 1923 s 7632; MS 1927 s 7632.

307.09 EXEMPTIONS

A city has no power to assess by ordinance the unused part of a cemetery lot for lot maintenance and use the tax enforcement machinery for collection of the assessment through sale. OAG Aug. 6, 1947 (870-B).

Twelve acres of rural land platted for cemetery purposes and the plat recorded together with the fact that lots are being sold for burial purposes only and the provisions of sections 307.01 and 307.02 have been complied with, the tract would be entitled to exemption from ad valorem taxes. If no use is made of the land or if used for agricultural purposes it would lose its right to be exempt from taxation. OAG Feb. 23, 1949 (414-D-4).

The Oblate Fathers own realty on Magnuson Island in Lake of the Woods county, being the site where Fort St. Charles was situated. A chapel had been set up within the fort. In 1736, 21 Frenchmen were massacred and the remains were buried on the site now owned by the Oblate Fathers. The land is subject to ad valorem taxa-

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tion because although the property is owned by the church, it is not at present used for church purposes. It is not exempt as a cemetery because it has not been laid out as such in the manner prescribed by statute. OAG May 26, 1950 (414-D-6).

307.10 VACATION; CHANGE OF NAME

Section 307.10 does not apply to a village cemetery plat which the village sought to vacate when the property was no longer needed as a cemetery. OAG April 6, 1948 (870-J).

Cemetery grounds owned in fee by a village may be sold when no longer needed for municipal purposes, and where all bodies have been removed therefrom. The village council having authority by law to cause a map or plat of the cemetery to be made and filed with the register of deeds may, by resolution, vacate the cemetery. OAG April 6, 1948 (870-J).

CHAPTER 308

CO-OPERATIVE ASSOCIATIONS

308.01 ORGANIZATION

HISTORY. 1870 c 29 s 1-4; GS 1878 c 34 s 155-158; GS 1894 s 2903-2906; 1897 c 351; RL 1905 s 3073, 3074; GS 1913 s 6479, 6482; GS 1923 s 7822, 7825; MS 1927 s 7822, 7825.

Farmers co-operatives and the federal income tax. 32 MLR 785.

The corporation in medicine; the medical co-operative. 35 MLR 373.

Patronage refund by co-operative organizations. 35 MLR 549.

Distribution of refunds by co-operatives. 35 MLR 555.

A de facto co-operative association, attempting to incorporate or reincorporate under chapter 308 and failing to comply therewith in all respects, may adopt articles of incorporation in their entirety under section 308.361 and thereby become a de jure corporation. OAG April 1, 1948 (93-A-1).

Where a co-operative association, organized under the provisions of chapter 308, was authorized to renew its corporate existence under Laws 1935, Chapter 116, but not under Laws 1933, Chapter 358, and adopted a resolution in conformity with the provisions of section 308.13, a renewal of its corporate existence for 20 years was accomplished. OAG May 14, 1947 (93-A-8).

308.02 CAPITAL; LIMIT OF INTEREST; SHARE

A member of an unincorporated voluntary association does not acquire a severable right to any of the association's property or funds but acquires merely the enjoyment of joint use of the funds and property so long as he continues a member; and members who withdraw singly or as a majority group lose their rights to the association property. *Liggett v Koivunen*, 227 M 114, 34 NW(2d) 345.

308.04 Repealed, 1943 c 317 s 1.

308.05 PERSONS AUTHORIZED TO ORGANIZE; PURPOSES; POWERS

HISTORY. 1919 c 382 s 1; 1921 c 23 s 1; 1923 c 326 s 1; MS 1927 s 7834; 1933 c 148 s 1; 1949 c 199 s 1.

An action by a member of a co-operative association conducting a commission business to restrain the co-operative from buying for its own account grain con-