

CHAPTER 306

PUBLIC CEMETERIES

306.761 Permanent care and improvement funds;
minimum amounts; reporting; penalties.

306.761 PERMANENT CARE AND IMPROVEMENT FUNDS; MINIMUM AMOUNTS; REPORTING; PENALTIES.

Subdivision 1. Any cemetery association which operates a cemetery larger than ten acres shall establish a permanent care and improvement fund and all cemetery associations operating a cemetery larger than ten acres and having a permanent care and improvement fund shall file annually as part of the report required in subdivision 2 a notice with the county auditor of the county in which the cemetery is situated. The notice shall include the names and addresses of each person or entity owning a five percent or greater interest in the cemetery, and the names and addresses of all officers if any change has taken place since the previous notice. The term "association" as used in this section shall include any person, firm, partnership, association or corporation.

Subd. 2. Any cemetery association which operates a cemetery larger than ten acres and having a permanent care and improvement fund shall make a full and complete written annual report to the county auditor of the county in which the cemetery is situated on the condition and state of the fund, including all deposits and withdrawals of principal amounts and all receipts and disbursements. The report shall be filed on forms prescribed by the county auditor by March 31 for any cemetery association operating a cemetery larger than ten acres and operating on a calendar year basis and by 90 days after the end of the fiscal year for any cemetery association operating a cemetery larger than ten acres and operating on a fiscal year basis. There shall be paid to the county auditor a filing fee of \$10 for each report.

Subd. 3. Any person, firm, partnership, association, or corporation knowingly violating the provisions of this section shall be guilty of a misdemeanor and for a second offense shall be guilty of a gross misdemeanor.

Subd. 4. This section shall not apply to cemeteries owned and operated by a municipality, church, religious corporation or religious association.

History: 1981 c 139 s 1