365.26 LAND; BOARD CONTROL; SALE OR LEASE; CITY AID.

Subdivision 1. **Vote for land.** A town's electors may vote to let the town buy, condemn or receive a gift of land within the town to be used as a cemetery.

Subd. 2. **Board may run, spend for.** The town board shall control, and may establish rules for, the cemetery and may spend town money to run and keep up the cemetery. The town board may lay out the cemetery into lots, streets, and walks, and order that plats and maps of the cemetery be made and filed in the town clerk's office.

Subd. 3. Whom to bury. The town board may decide who may be buried in the cemetery.

Subd. 4. Sale to city, if part of. If a town cemetery becomes part of the territory of a statutory city, the cemetery may be sold and conveyed by the town board to the city.

Subd. 5. Sale or lease to corporation. A town's electors may vote to let the town sell or lease part of its cemetery to a charitable, religious, or cemetery corporation. The vote must be taken at a town meeting. The terms and conditions of the sale or lease must be included in the voted authorization. The part sold or leased must continue to be used for burials.

Subd. 6. Aid, burials from city. A town board may adopt a resolution asking for aid from a statutory city within the town's boundaries to maintain the town cemetery. The board shall send the resolution to the city. The city council may then pay the town from money not otherwise needed not more than \$500 a year to maintain the cemetery. The town board must then allow burials of the city's dead. The board may set terms for, and limits on, the burials.

History: (1011) RL s 629; 1943 c 464 s 1; 1949 c 249 s 1; 1951 c 493 s 1; 1973 c 123 art 5 s 7; 1981 c 26 s 1; 1987 c 229 art 8 s 1