

**375.26 GIFTS, ACCEPTANCE.**

A county may receive by grant, gift, devise, or bequest, and take charge of, own, hold, control, invest, and administer free from taxation, in accordance with the terms of the trust or the conditions of the gift, personal property, and real property in one county, for the use and benefit of the inhabitants of the county or as a park or recreation grounds, and to encourage, aid, and maintain the county cooperative work and education in agriculture and home economics. The county may, from time to time, by resolution of the county board, appropriate from the county revenue fund the sums deemed necessary by the board to suitably maintain, improve, and care for the property.

**History:** (669-12) 1925 c 13 s 1; 1933 c 59 s 1; 1939 c 30 s 1; 1949 c 481 s 1; 1951 c 158 s 1; 1957 c 8 s 1; 1980 c 379 s 2; 1984 c 629 s 2