

**307.09 EXEMPTIONS.**

Subdivision 1. **Extent of exemptions.** All lands, not exceeding 100 acres in extent, and in the case of cemeteries owned and managed by religious corporations, or corporations solely owned and controlled by and in the interest of any religious denomination, 300 acres in extent, so laid out and dedicated as a private cemetery, shall be exempt from public taxes and assessments, and shall not be liable to levy and sale on execution, or to be applied in payment of the debts of any owner thereof, so long as the same remains appropriated to the use of a cemetery; and no road or street shall be laid through the same without the consent of the owners.

Subd. 2. **Special assessments.** Nothing contained in subdivision 1 shall be construed to exempt cemetery property owned or leased by any corporation, association, partnership, proprietorship or any other organization from any special assessment unless such corporation, association, partnership, proprietorship or other organization

(a) was formed for a purpose not involving pecuniary gain to its shareholders or members; and

(b) pays no dividends or other pecuniary remuneration directly or indirectly to its shareholders or members as such.

**History:** (7633) *RL s 2965; 1913 c 137 s 1; 1927 c 295 s 3; 1969 c 980 s 2*