306.14 TAXES; ROADS; SPECIAL ASSESSMENTS.

Subdivision 1. **Tax exemption.** The lands and property of any such cemetery association are exempt from all public taxes and assessments, and shall not be sold on execution against the association or any lot owner. The owners of cemetery lots, their heirs or legal representatives, may hold the lots exempt from taxation so long as the lots are used for a cemetery. No road or street shall be laid through the cemetery, or any part of the lands of the association without the consent of the trustees.

Subd. 2. **Special assessments.** Subdivision 1 does not exempt cemetery property owned or leased by a corporation, association, partnership, proprietorship, or other organization from any special assessment unless the corporation, association, partnership, proprietorship or other organization:

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

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

History: *(7568) RL s 2946; 1969 c 980 s 1; 1988 c 469 art 5 s 1*