

CHAPTER 206—S. F. No. 42

An act to amend Section 1994 of Mason's Minnesota Statutes of 1927 relating to assessment of real property in odd-numbered years.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Assessment of real property in odd numbered years.—Section 1994 of Mason's Minnesota Statutes of 1927 is hereby amended so as to read as follows:

"1994. In every odd numbered year, at the time of assessing personal property, the assessor shall also assess all real property that may have become subject to taxation since the last previous assessment, including all real property platted since the last real estate assessment in the even numbered year, and all buildings or other structures of any kind, whether completed or in process of construction, of over one hundred dollars in value, the value of which has not been previously added to or included in the valuation of the land on which they have been erected. He shall make return thereof to the county auditor, with his return of personal property, showing the tract or lot on which each structure has been erected and the true value added thereto by such erection. *Every assessor shall list, without revaluing, in each odd numbered year, on a form to be prescribed by the Minnesota Tax Commission, all parcels of land that shall have become homesteads or shall have ceased to be homesteads for taxation purposes since the last real estate assessment.*

The county auditor shall note such change in the assessed valuation upon the tax lists, caused by a change in classification, and shall calculate the taxes for such odd numbered year on such changed valuation. In case of the destruction by fire, flood or otherwise, of any building or structure, over one hundred dollars in value, which has been erected previous to the last valuation of the land on which it stood, or the value of which has been added to any former valuation, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction and make return thereof to the auditor."

Approved April 14, 1937.

CHAPTER 207—H. F. No. 61

An act authorizing any fraternal corporation to transfer the unused portion of lands acquired by it and devoted to cemetery purposes prior to 1885, to a public cemetery association and validating deeds of parts thereof heretofore made to or by such cemetery association.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Fraternal corporations to transfer lands for cemetery purposes.—That any fraternal corporation organized and existing as such under the Laws of Minnesota which acquired lands upon which it established a cemetery prior to 1885 and which thereafter operated such cemetery, is hereby authorized and empowered to transfer and convey to any corporation, incorporated under the Laws of Minnesota for the purpose of operating a public cemetery, the portion or portions of such cemetery which such fraternal corporation has not transferred and conveyed to individuals to be used for the burial of the dead; also all interest of such fraternal corporation in portions of such cemetery which have heretofore been conveyed by such public cemetery association (without ownership or control thereof) to individuals to be used for the burial of the dead.

Sec. 2. Lands to be subject to rules and regulations of cemetery associations.—That, as a part of any such transfer or conveyance, there may be included all right, title, and control in and to all lands so acquired and devoted to cemetery purposes and thereupon the public cemetery association to which such transfer and conveyance is made shall acquire and exercise all of the rights, privileges, and control which the said fraternal corporation theretofore had, and the said cemetery and all premises constituting the same shall be subject to the rules and regulations of the said cemetery association.

Sec. 3. Transfer validated.—That all transfers or conveyances of lots or portions of lots unused for burial purposes, in said cemetery, and made to any such public cemetery association by persons to whom such fraternal corporation has transferred the same are hereby validated and declared to have the same force and effect as though the said cemetery association was the owner and in control of the said cemetery at the time such transfers and conveyances were made to it.

Sec. 4. Same.—That all transfers and conveyances heretofore made by such public cemetery association, to individuals of portions of such cemetery, shall be validated and shall have the same force and effect as though such public cemetery association owned and had control of such cemetery when such transfers were made, when such fraternal corporation makes conveyance thereof to such public cemetery association by virtue of this Act.

Sec. 5. Provisions severable.—That in any determination of the constitutionality of this act, the various parts and portions thereof are declared to be severable.

Approved April 14, 1937.