

Louis county records, was back on the tax rolls by 1925, which is as far back as the county tax records for that parcel extend; the department of revenue has not found any evidence that either a state assignment certificate or a conveyance of forfeited lands covering this tract of land was ever issued; the state has not shown an interest in the property in that time; and various owners since 1901 have paid taxes on the property. The conveyance is merited to extinguish the state's interest and to quiet title to the property.

Sec. 2. **EFFECTIVE DATE.**

Section 1 is effective the day following final enactment.

Approved April 7, 1987

CHAPTER 18—H.F.No. 364

An act relating to cemeteries; increasing the limit on the permanent care and improvement fund; amending Minnesota Statutes 1986, section 306.41.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1986, section 306.41, is amended to read:

306.41 PERMANENT CARE AND IMPROVEMENT FUND, ESTABLISHMENT; PROCEDURE; WHERE DEPOSITED OR INVESTED.

The board of supervisors of any town, or the governing body of any incorporated city or statutory city, or the board of trustees, or the directors, not less than three in number, of any religious incorporation or of any association formed under the provisions of law for the purpose of maintaining a cemetery in the state of Minnesota, which shall have established and shall be maintaining a cemetery of not less than one-half an acre in area, a plat of which is on file in the office of the county recorder of the county in which such cemetery is located, by a unanimous vote of such supervisors, members of governing body, trustees, or directors, which vote may be taken at any regular meeting of such board or governing body, or at a special meeting called for the purpose, may provide, in accordance with the provisions of sections 306.41 to 306.54 for the establishment of a permanent fund to be deposited or invested as provided in section 306.44, the income whereof shall be devoted to the care, maintenance, and improvement of such cemetery, which shall be known as the permanent care and improvement fund of the cemetery of such municipality or incorporation. It is herein provided that the establishment of any such permanent care and improvement fund shall not be deemed invalid as violating any existing law against perpetuities or suspending the power of alienation; provided, that such fund shall never, in any case, be allowed to exceed ~~\$15,000~~ \$25,000 per acre of the cemetery to be cared for.

Approved April 7, 1987

Changes or additions are indicated by underline, deletions by ~~strikeout~~.