

MINNESOTA STATUTES 1945 ANNOTATIONS

306.01 PUBLIC CEMETERY ASSOCIATIONS

1902

CHAPTER 306

PUBLIC CEMETERY ASSOCIATIONS

306.01 CEMETERY ASSOCIATIONS AND PRIVATE CEMETERIES, HOW GOVERNED.

HISTORY. R.L. 1905 s. 2935; G.S. 1913 s. 6268; G.S. 1923 s. 7557; M.S. 1927 s. 7557.

For annotations on private cemeteries, see Chapter 307.

Calvary cemetery is owned and operated by the diocese of St. Paul, a religious corporation. No platting of the property was ever filed for record as required by statute. The city of St. Paul levied a special assessment against the lands comprising the cemetery for the construction of sewer along one side of the property. The diocese is not a public cemetery corporation and the statutes relative to such assessments do not apply. Laws which do apply are those which apply to the establishing of cemetery by private persons and religious corporations. The lands comprising such a cemetery are not exempt from assessments for public improvements, unless the requirements of the statute are substantially complied with. The property is subject to assessment. *Diocese of St. Paul v City of St. Paul*, 138 M 67, 163 NW 978.

Public burying grounds by virtue of Minnesota Constitution, Article 9, Section 1, are exempt from general taxes, although owned and operated by an association for pecuniary profit. But exemption from special assessments for local improvement is not granted by the constitution and must be found, if at all, in statutory enactments. Under the provisions of Laws 1909, Chapter 224, under which defendant was organized, it was exempted from special assessment, but that law was repealed by Revised Laws 1905, Section 2935. Exemptions are not vested rights, but bounties that may be withdrawn by the legislature at any time. Consequently, in this instance, an assessment will lie. *State v Crystal Lake*, 155 M 187, 193 NW 170.

In proceedings quo warranto the state sought to restrain the defendant from engaging in business activities. The making and disposing of wooden and concrete vaults to lot owners exclusively within its own cemetery and not for the purpose of profit, but solely as a means to render service owed as a cemetery association, is an approved and proper method of disposing of the dead, and the defendant is within its corporate and statutory rights, and the writ must be discharged. *State ex rel v Lakewood*, 197 M 501, 267 NW 510.

A public cemetery corporation is not a charitable corporation within the meaning of section 268.04. Exemption of property from taxation does not comprehend exemption from the payment of excise and impost taxes by the owners of the exempted property, especially those not imposed in lieu of property tax. *Christgau v Woodlawn*, 208 M 263, 293 NW 619.

The cemetery corporation is authorized, under its power to defray the necessary expenses in the management of its cemetery, to pay unemployment compensation taxes. Labor rendered in a greenhouse on the grounds of a cemetery is not agricultural labor. *Christgau v Woodlawn*, 208 M 263, 293 NW 619.

See Laws 1907, Chapter 16; Laws 1907, Chapter 392; Laws 1909, Chapter 387; Laws 1931, Chapter 46; Laws 1939, Chapter 177.

A cemetery association must be incorporated under section 306.01 and not under section 308.05.

306.02 CEMETERY CORPORATIONS OR ASSOCIATIONS.

HISTORY. R.S. 1851 c. 37 ss. 4 to 6; P.S. 1858 c. 17 ss. 43 to 45; 1860 c. 89 ss. 1 to 3; G.S. 1866 c. 34 ss. 92 to 97; 1870 c. 30 s. 1; 1873 c. 15 s. 1; 1874 c. 33 s. 1; G.S. 1878 c. 34 ss. 239 to 245; G.S. 1894 ss. 3086 to 3092; 1897 c. 132; 1901 cc. 220, 224; R.L.

MINNESOTA STATUTES 1945 ANNOTATIONS

1903

PUBLIC CEMETERY ASSOCIATIONS 306.05

1905 s. 2936; 1911 c. 385 s. 1; G.S. 1913 s. 6276; G.S. 1923 s. 7558; M.S. 1927 s. 7558; 1931 c. 119 s. 1.

See annotations under section 306.01.

Lands acquired by a public cemetery corporation, platted pursuant to statute for cemetery purposes, the plat recorded, and the land to some extent being actually used for burials, are thereby dedicated exclusively to the burial of the dead; and the corporation is without power to mortgage such property, and a mortgage on such property is wholly void, and the doctrine of estoppel is not applicable. *Wolford v Crystal Lake*, 54 M 440, 56 NW 56.

A portion of a tract of land purchased by a cemetery association is exempt from taxation when its acquisition is necessary for use in the near future, and the association intends to plat the land and place it on the market as soon as the entire tract can be acquired under condemnation proceedings now pending. Conducting a greenhouse thereon for the purpose of growing flowers and plants to be used in beautifying the grounds is not the use of such tract for other than cemetery purposes, notwithstanding the fact that a small surplus thereof has been sold for the benefit of the association. *State v Lakewood*, 93 M 191, 101 NW 161.

A cemetery association may require that improvements and decorations of lots conform to a general plan made by competent persons, and complying with reasonable rules. A lot owner has the right to have graves thereon cared for and decorated by persons chosen by himself. *Scott v Lakewood*, 167 M 223, 208 NW 811.

306.025 TRANSFER TO VILLAGES.

HISTORY. 1945 c. 188.

306.03 ACTUARY REQUIRED TO MAKE REPORTS.

HISTORY. R.S. 1851 c. 37 ss. 7, 8; P.S. 1858 c. 17 ss. 46, 47; G.S. 1866 c. 34 ss. 98, 99; G.S. 1878 c. 34 ss. 246, 247; G.S. 1894 ss. 3093, 3094; 1897 c. 132; R.L. 1905 s. 2937; G.S. 1913 s. 6277; G.S. 1923 s. 7559; M.S. 1927 s. 7559; 1933 c. 65.

A corporation organized for the avowed purpose "of establishing a public cemetery" without capital stock or contributions from the members, cannot be adapted to the acquisition of profits and emoluments by the directors and incorporators; and funds received for lots are subjected to a public use and must be turned into the treasury of the corporation, the lot owners having a private and personal interest therein not common to the general public. *Brown v Maplewood*, 85 M 498, 89 NW 872.

306.04 FAILURE TO KEEP REGISTER; FORFEITURE.

HISTORY. R.S. 1851 c. 37 s. 9; P.S. 1858 c. 17 s. 48; G.S. 1866 c. 34 s. 100; G.S. 1878 c. 34 s. 248; G.S. 1894 s. 3095; 1897 c. 132; R.L. 1905 s. 2938; G.S. 1913 s. 6278; G.S. 1923 s. 7560; M.S. 1927 s. 7560.

306.05 LAND ACQUIRED FOR CEMETERY PURPOSES.

HISTORY. R.S. 1851 c. 37 s. 10; P.S. 1858 c. 17 s. 49; G.S. 1866 c. 34 s. 101; 1870 c. 30 s. 2; G.S. 1878 c. 34 s. 249; 1885 c. 7; G.S. 1894 s. 3096; 1901 c. 220; R.L. 1905 s. 2939; G.S. 1913 s. 6279; G.S. 1923 s. 7561; M.S. 1927 s. 7561.

An order appointing a committee in proceedings to condemn land for the purpose of enlarging a cemetery, is not appealable. *Forest Cemetery v William Constans*, 70 M 436, 73 NW 153.

Land purchased by a cemetery association which the association will plat as part of its cemetery as soon as the entire tract can be acquired under pending proceedings, is exempt from taxation. *State v Lakewood*, 93 M 191, 101 NW 161.

The city council of the city of Minneapolis had authority to enact an ordinance forbidding the issuance of a permit for the interment of a body in a cemetery in which there had been theretofore no interments, until the city council had first given consent to the use of such cemetery for purposes of burial. *State ex rel v Harrington*, 167 M 410, 209 NW 6.

MINNESOTA STATUTES 1945 ANNOTATIONS

306.06 PUBLIC CEMETERY ASSOCIATIONS

1904

306.06 LAND MAY BE CONVEYED TO CEMETERY ASSOCIATIONS IN CERTAIN CASES.

HISTORY. 1937 c. 45 s. 1; M. Supp. s. 7561-2.

306.07 FRATERNAL CORPORATIONS TO TRANSFER LANDS FOR CEMETERY PURPOSES.

HISTORY. 1937 c. 207 s. 1; M. Supp. s. 7561-3.

306.08 LANDS TO BE SUBJECT TO RULES AND REGULATIONS OF CEMETERY ASSOCIATIONS.

HISTORY. 1937 c. 207 s. 2; M. Supp. s. 7561-4.

306.09 SALE OF LOTS.

HISTORY. R.S. 1851 c. 37 s. 11; P.S. 1858 c. 17 s. 50; G.S. 1866 c. 34 s. 102; G.S. 1878 c. 34 s. 250; 1889 c. 73 s. 1; G.S. 1894 s. 3097; 1901 c. 224; R.L. 1905 s. 2940; G.S. 1913 s. 6280; G.S. 1923 s. 7562; M.S. 1927 s. 7562.

A lot owner if he complied with the rules of a cemetery association, has a right to have the graves on his lot cared for and decorated by persons of his own choice. *Scott v Lakewood*, 167 M 223, 208 NW 811.

A village cannot remove bodies from a cemetery plot owned by it because of failure to pay for the lot. OAG Jan. 3, 1936 (870j).

A body may not be removed without the consent of the owners or kin, notwithstanding the lot has not been paid for. OAG July 12, 1939 (870d).

306.10 FUNDS, HOW USED; GRANTS IN TRUST.

HISTORY. R.S. 1851 c. 37 s. 16; P.S. 1858 c. 17 s. 55; G.S. 1866 c. 34 s. 107; G.S. 1878 c. 34 s. 255; G.S. 1894 s. 3103; 1901 c. 220; R.L. 1905 s. 2941; G.S. 1913 s. 6281; G.S. 1923 s. 7563; M.S. 1927 s. 7563.

A cemetery association having sold lots in which there had been burials is a trustee for the benefit of those who lawfully make use of such lots, and moneys received from the sale of lots can be turned over to the cemetery corporation treasurer for the benefit of the lot owners. *Brown v Maplewood*, 85 M 498, 89 NW 872.

Public burial grounds are by way of Minnesota Constitution, Article 9, Section 1, exempt from general taxes, although operated for pecuniary profit; but exemptions from special assessments must be found, if at all, in statutory enactments. *State v Crystal Lake*, 155 M 191, 193 NW 172.

306.11 VACANCIES; ANNUAL MEETING; REPORT OF TRUSTEES.

HISTORY. R.S. 1851 c. 37 ss. 12 to 16; P.S. 1858 c. 17 ss. 51 to 54; G.S. 1866 c. 34 ss. 103 to 106; 1873 c. 15 ss. 2, 3; 1874 c. 33 s. 1; G.S. 1878 c. 34 ss. 244, 251 to 254; G.S. 1894 ss. 3091, 3099 to 3102; R.L. 1905 ss. 2942, 2943; G.S. 1913 ss. 6282, 6283; G.S. 1923 ss. 7564, 7565; M.S. 1927 ss. 7564, 7565.

306.12 ACTION FOR DAMAGES.

HISTORY. 1864 c. 62 s. 1; G.S. 1866 c. 34 s. 108; G.S. 1878 c. 34 s. 256; G.S. 1894 s. 3104; R.L. 1905 s. 2944; G.S. 1913 s. 6284; G.S. 1923 s. 7566; M.S. 1927 s. 7566.

306.13 EMPLOYEES TO HAVE POLICE POWERS.

HISTORY. 1874 c. 34 s. 2; G.S. 1878 c. 34 s. 258; G.S. 1894 s. 3106; R.L. 1905 s. 2945; G.S. 1913 s. 6285; G.S. 1923 s. 7567; M.S. 1927 s. 7567.

306.14 TAX EXEMPT; NO ROAD OR STREET LAID THROUGH A CEMETERY WITHOUT CONSENT OF TRUSTEES.

HISTORY. 1864 c. 62 s. 2; G.S. 1866 c. 34 s. 109; G.S. 1878 c. 34 s. 259; G.S. 1894 s. 3107; R.L. 1905 s. 2946; G.S. 1913 s. 6286; G.S. 1923 s. 7568; M.S. 1927 s. 7568.

MINNESOTA STATUTES 1945 ANNOTATIONS

1905

PUBLIC CEMETERY ASSOCIATIONS 306.22

By General Statutes 1878, Chapter 34, Section 259, the lands and property of cemetery associations are exempt from "all public taxes and assessments". This exemption extends to assessments for local improvements; as, for example, a sidewalk in front of the property. *State ex rel v City of St. Paul*, 36 M 529, 32 NW 781.

A cemetery association having sold lots which have been used as burial places, is a trustee for the benefit of the lot owners, and the association is duty bound to account to the lot owners for moneys received by the association; such funds are accepted to a public use in which lot owners have an interest in common to the general public. *Brown v Maplewood*, 85 M 498, 89 NW 872.

Land purchased by a cemetery association which the association intends to plat as a part of its cemetery and place on the market as soon as the entire tract can be acquired under pending proceedings, is exempt from taxation. *State v Lakewood*, 93 M 191, 101 NW 161.

A street may not be laid out across land acquired and held for future use for cemetery purposes. It is not necessary that the land be platted. *State ex rel v District Court*, 114 M 287, 131 NW 327.

This section does not contravene any constitutional provision. *City of St. Paul v Oakland*, 134 M 441, 159 NW 962; *Diocese of St. Paul v City of St. Paul*, 138 M 67, 163 NW 979; *State v Crystal Lake*, 155 M 191, 193 NW 172.

Special assessments. 10 MLR 427.

306.15 LOTS INALIENABLE; CONVEYANCE.

HISTORY. 1864 c. 62 s. 3; G.S. 1866 c. 34 s. 110; G.S. 1878 c. 34 s. 260; 1887 c. 86; G.S. 1894 s. 3108; R.L. 1905 s. 2947; G.S. 1913 s. 6287; G.S. 1923 s. 7569; M.S. 1927 s. 7569; 1943 c. 253 s. 1.

Lands used and platted to bury the dead are dedicated to a public use and cannot be mortgaged. *Wolford v Crystal Lake*, 54 M 440, 56 NW 56; *Northern v Crystal Lake*, 67 M 131, 69 NW 708.

A block or blocks of cemetery lots may be sold to a fraternal organization which, in turn, may sell them without profit to its members. OAG Dec. 13, 1938 (870i).

306.16 TITLE TO BURIAL LOTS REGAINED BY ASSOCIATION, WHEN; PROCEDURE.

HISTORY. 1921 c. 167 ss. 1, 2; G.S. 1923 ss. 7570, 7571; M.S. 1927 ss. 7570, 7571.

306.17 TO BE PART OF RECORDS OF ASSOCIATION.

HISTORY. 1921 c. 167 s. 3; G.S. 1923 s. 7572; M.S. 1927 s. 7572.

306.18 LOTS, HOW DESCRIBED IN NOTICE AND PROCEEDINGS.

HISTORY. 1921 c. 167 s. 4; G.S. 1923 s. 7573; M.S. 1927 s. 7573.

306.19 LIMITATION.

HISTORY. 1921 c. 167 s. 5; G.S. 1923 s. 7574; M.S. 1927 s. 7574.

306.20 EFFECT; TIME LIMIT.

HISTORY. 1921 c. 167 s. 6; G.S. 1923 s. 7575; M.S. 1927 s. 7575.

306.21 LOTS MUST BE KEPT FREE OF WEEDS AND BRUSH BY OWNERS; DEMAND; RESOLUTION.

HISTORY. 1921 c. 358 s. 1; G.S. 1923 s. 7576; M.S. 1927 s. 7576.

306.22 ACTION TO QUIET TITLE.

HISTORY. 1921 c. 358 s. 2; G.S. 1923 s. 7577; M.S. 1927 s. 7577.

MINNESOTA STATUTES 1945 ANNOTATIONS

306.23 PUBLIC CEMETERY ASSOCIATIONS

1906

306.23 ABANDONMENT, WHAT PRIMA FACIE EVIDENCE.

HISTORY. 1921 c. 358 s. 3; G.S. 1923 s. 7578; M.S. 1927 s. 7578.

306.24 COPY OF JUDGMENT FILED WITH REGISTER OF DEEDS.

HISTORY. 1921 c. 358 s. 4; G.S. 1923 s. 7579; M.S. 1927 s. 7579.

306.243 ABANDONED OR NEGLECTED CEMETERIES.

HISTORY. 1943 c. 468.

306.245 NEGLECTED CEMETERIES; DUTIES OF TOWN BOARD.

HISTORY. 1939 c. 227; M. Supp. s. 1023-1.

306.25 CANCELANATION AND TERMINATION OF CONTRACTS FOR PURCHASE OF LOTS BY CERTAIN ASSOCIATIONS; REFUNDS.

HISTORY. 1927 c. 196 s. 1; M.S. 1927 s. 7579-1; 1943 c. 216 ss. 1, 2.

306.26 EXISTING CONTRACTS.

HISTORY. 1927 c. 196 s. 2; M.S. 1927 s. 7579-2.

306.27 LIMITATION.

HISTORY. 1927 c. 196 s. 3; M.S. 1927 s. 7579-3.

306.28 PUBLIC CEMETERY ASSOCIATIONS MAY SELL PROPERTY IN CERTAIN CASES.

HISTORY. 1921 c. 234 s. 1; G.S. 1923 s. 7580; M.S. 1927 s. 7580.

306.29 DISPOSAL OF LOTS BY OWNERS.

HISTORY. 1864 c. 62 s. 3; G.S. 1866 c. 34 s. 110; G.S. 1878 c. 34 s. 260; 1887 c. 86; G.S. 1894 s. 3108; 1895 c. 39; R.L. 1905 s. 2949; G.S. 1913 s. 6289; 1915 c. 233 s. 2; G.S. 1923 s. 7582; 1927 c. 295 s. 2; M.S. 1927 s. 7582.

306.30 CARE AND IMPROVEMENT FUND.

HISTORY. 1887 c. 168 s. 1; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 s. 260a; G.S. 1894 s. 3109; 1897 c. 339; R.L. 1905 s. 2950; G.S. 1913 s. 6291; G.S. 1923 s. 7584; M.S. 1927 s. 7584.

306.31 CEMETERY ASSOCIATIONS HAVING NOT LESS THAN A ONE-HALF ACRE CEMETERY MAY ESTABLISH PERMANENT FUND.

HISTORY. 1887 c. 168 s. 1; 1897 c. 339 s. 1; 1905 c. 345 s. 1; G.S. 1913 s. 6292; 1915 c. 345 s. 1; G.S. 1923 s. 7585; M.S. 1927 s. 7585.

306.32 TRUSTEES OF FUND.

HISTORY. 1887 c. 168 ss. 2, 8; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 ss. 260b, 260h; G.S. 1894 ss. 3110, 3116; 1903 c. 150 s. 1; R.L. 1905 s. 2951; G.S. 1913 s. 6293; G.S. 1923 s. 7586; M.S. 1927 s. 7586.

306.33 TRUSTEES; POWERS; TERM; ACCOUNTING.

HISTORY. 1887 c. 168 s. 3; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 ss. 260b, 260c; G.S. 1894 ss. 3110, 3111; 1903 c. 150 s. 1; R.L. 1905 s. 2952; G.S. 1913 s. 6294; G.S. 1923 s. 7587; M.S. 1927 s. 7587.

MINNESOTA STATUTES 1945 ANNOTATIONS

1907

PUBLIC CEMETERY ASSOCIATIONS 306.46

306.34 BONDS.

HISTORY. 1887 c. 168 s. 4; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 s. 260d; G.S. 1894 s. 3112; R.L. 1905 s. 2953; 1907 c. 211 s. 1; G.S. 1913 s. 6295; G.S. 1923 s. 7588; M.S. 1927 s. 7588.

306.35 SURVIVING TRUSTEES; VACANCIES.

HISTORY. 1887 c. 168 s. 6; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 s. 260f; G.S. 1894 s. 3114; R.L. 1905 s. 2954; G.S. 1913 s. 6296; G.S. 1923 s. 7589; M.S. 1927 s. 7589.

306.36 NEW BOARD; ORGANIZATION.

HISTORY. 1887 c. 168 s. 7; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 s. 260g; G.S. 1894 s. 3115; R.L. 1905 s. 2955; G.S. 1913 s. 6297; G.S. 1923 s. 7590; M.S. 1927 s. 7590.

306.37 FUND, HOW CONSTITUTED.

HISTORY. 1887 c. 168 s. 10; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 s. 260j; G.S. 1894 s. 3118; 1903 c. 150 s. 2; R.L. 1905 s. 2956; G.S. 1913 s. 6298; G.S. 1923 s. 7591; M.S. 1927 s. 7591; 1943 c. 133 s. 1.

306.38 INVESTMENT; INCOME; UNEXPENDED BALANCES.

HISTORY. 1887 c. 168 s. 11; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 s. 260k; G.S. 1894 s. 3119; R.L. 1905 s. 2957; G.S. 1913 s. 6299; G.S. 1923 s. 7592; M.S. 1927 s. 7592.

306.39 COMPENSATION.

HISTORY. 1887 c. 168 s. 14; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 s. 260m; G.S. 1894 s. 3122; R.L. 1905 s. 2958; G.S. 1913 s. 6300; G.S. 1923 s. 7593; M.S. 1927 s. 7593.

306.40 SECRETARY; ANNUAL REPORT.

HISTORY. 1887 c. 168 ss. 15, 16; G.S. 1878 Vol. 2 (1888 Supp.) c. 34 ss. 260o, 260p; G.S. 1894 ss. 3123, 3124; R.L. 1905 s. 2959; G.S. 1913 s. 6301; G.S. 1923 s. 7594; M.S. 1927 s. 7594.

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

HISTORY. 1921 c. 247 s. 1; G.S. 1923 s. 7594-1; M.S. 1927 s. 7594-1.
Should the cemetery require "drainage", the expense may be deducted from the permanent care and improvement fund. OAG Sept. 29, 1938 (870k).

306.42 POWERS OF BOARD OF DIRECTORS; USE OF INTEREST.

HISTORY. 1921 c. 247 s. 3; G.S. 1923 s. 7594-3; M.S. 1927 s. 7594-3.

306.43 GIFTS TO FUND; USE OF FUND.

HISTORY. 1921 c. 247 s. 4; G.S. 1923 s. 7594-4; M.S. 1927 s. 7594-4.

306.44 DEPOSIT OF FUNDS IN COUNTY TREASURY.

HISTORY. 1921 c. 247 s. 5; G.S. 1923 s. 7594-5; M.S. 1927 s. 7594-5.

306.45 COUNTY CEMETERY FUND; MANAGEMENT; INVESTMENT, INTEREST.

HISTORY. 1921 c. 247 s. 6; G.S. 1923 s. 7594-6; M.S. 1927 s. 7594-6.

306.46 DEPOSIT OF AND INTEREST ON FUND.

HISTORY. 1921 c. 247 s. 7; G.S. 1923 s. 7594-7; M.S. 1927 s. 7594-7.

MINNESOTA STATUTES 1945 ANNOTATIONS

306.47 PUBLIC CEMETERY ASSOCIATIONS

1908

306.47 DEPOSITORY FOR FUND; BOND.

HISTORY. 1921 c. 247 s. 8; G.S. 1923 s. 7594-8; M.S. 1927 s. 7594-8.

306.48 INVESTMENT OF FUNDS.

HISTORY. 1921 c. 247 s. 9; G.S. 1923 s. 7594-9; M.S. 1927 s. 7594-9.

Funds may not be withdrawn from the county treasurer or invested except in accordance with the provisions of this section. OAG Oct. 15, 1935 (870k).

306.49 ACCOUNTS KEPT BY AUDITOR.

HISTORY. 1921 c. 247 s. 10; G.S. 1923 s. 7594-10; M.S. 1927 s. 7594-10.

306.50 ANNUAL REPORT BY SECRETARY; DEPOSIT OF EXCESS INTEREST.

HISTORY. 1921 c. 247 s. 11; G.S. 1923 s. 7594-11; M.S. 1927 s. 7594-11.

306.51 APPORTIONMENT OF INTEREST ON FUND.

HISTORY. 1921 c. 247 s. 12; G.S. 1923 s. 7594-12; M.S. 1927 s. 7594-12.

306.52 REPORT BY AUDITOR TO SECRETARY.

HISTORY. 1921 c. 247 s. 13; G.S. 1923 s. 7594-13; M.S. 1927 s. 7594-13.

306.53 INTEREST PAID TO TREASURER OF BOARD.

HISTORY. 1921 c. 247 s. 14; G.S. 1923 s. 7594-14; M.S. 1927 s. 7594-14.

306.54 AUDIT OF FUND; COUNTIES EXCEPTED.

HISTORY. 1921 c. 247 s. 15; G.S. 1923 s. 7594-15; M.S. 1927 s. 7594-15.

306.55 ASSESSMENTS LEVIED ON LOTS FOR CARE THEREOF; ENFORCEMENT.

HISTORY. 1927 c. 208; M.S. 1927 s. 7594-16.

306.56; FUND FOR PERPETUAL CARE OF LOTS OR GRAVES SET ASIDE BY PROBATE COURT; MAXIMUM AMOUNT.

HISTORY. 1925 c. 209 s. 1; M.S. 1927 s. 7594-17.

306.57 APPLICATION.

HISTORY. 1925 c. 209 s. 2; M.S. 1927 s. 7594-18.

306.58 REORGANIZATION OF CERTAIN ASSOCIATIONS.

HISTORY. 1909 c. 165 s. 1; G.S. 1913 s. 6302; G.S. 1923 s. 7595; M.S. 1927 s. 7595.

306.59 MEETING OF LOT OWNERS; NOTICE.

HISTORY. 1909 c. 165 s. 2; G.S. 1913 s. 6303; G.S. 1923 s. 7596; M.S. 1927 s. 7596.

306.60 MEETING, HOW CONDUCTED; ELECTION OF OFFICERS.

HISTORY. 1909 c. 165 s. 3; G.S. 1913 s. 6304; G.S. 1923 s. 7597; M.S. 1927 s. 7597.

MINNESOTA STATUTES 1945 ANNOTATIONS

1909

PUBLIC CEMETERY ASSOCIATIONS 306.74

306.61 CERTIFICATE; RECORD; EFFECT.

HISTORY. 1909 c. 165 s. 4; G.S. 1913 s. 6305; G.S. 1923 s. 7598; M.S. 1927 s. 7598.

306.62 POWERS AND DUTIES OF OFFICERS.

HISTORY. 1909 c. 165 s. 5; G.S. 1913 s. 6306; G.S. 1923 s. 7599; M.S. 1927 s. 7599.

306.63 SALE OF CERTAIN REAL ESTATE.

HISTORY. 1911 c. 296 s. 1; G.S. 1913 s. 6307; G.S. 1923 s. 7600; M.S. 1927 s. 7600.

306.64 REAL ESTATE, WHEN SOLD.

HISTORY. 1913 c. 444 s. 1; G.S. 1913 s. 6308; G.S. 1923 s. 7601; M.S. 1927 s. 7601.

306.65 PLATS FILED, CITIES OF FIRST CLASS.

HISTORY. 1911 c. 129 s. 1; G.S. 1913 s. 6309; M.S. 1927 s. 7601-1.

306.66 SUBDIVISION OR REARRANGEMENT OF CEMETERIES.

HISTORY. 1911 c. 129 s. 2; G.S. 1913 s. 6310; M.S. 1927 s. 7601-2.

306.67 APPLICATION.

HISTORY. 1911 c. 129 s. 3; G.S. 1913 s. 6311; M.S. 1927 s. 7601-3.

306.68 REORGANIZATION OF CERTAIN ASSOCIATIONS.

HISTORY. 1913 c. 526 ss. 1 to 4; G.S. 1913 ss. 6312 to 6315; G.S. 1923 ss. 7602 to 7605; M.S. 1927 s. 7602 to 7605.

306.69 CERTAIN CORPORATIONS MAY AMEND ARTICLES.

HISTORY. 1921 c. 422 s. 1; G.S. 1923 s. 7606; M.S. 1927 s. 7606.

306.70 CERTIFICATE OF AMENDED ARTICLES TO BE RECORDED.

HISTORY. 1921 c. 422 s. 2; G.S. 1923 s. 7607; M.S. 1927 s. 7607.

306.71 TO BE PRIVATE CEMETERY ASSOCIATION.

HISTORY. 1921 c. 422 s. 3; G.S. 1923 s. 7608; M.S. 1927 s. 7608.

306.72 ASSOCIATION, HOW GOVERNED.

HISTORY. 1921 c. 422 s. 4; G.S. 1923 s. 7609; M.S. 1927 s. 7609.

306.73 AMENDMENT OF ARTICLES OF INCORPORATION.

HISTORY. 1915 c. 304 s. 1; G.S. 1923 s. 7610; M.S. 1927 s. 7610; 1939 c. 21.

A cemetery association may legally manufacture and dispose of wooden and concrete vaults to its own lot owners to be used exclusively within its own cemetery. *State v Lakewood*, 197 M 501, 267 NW 510.

306.74 CERTIFICATE OF AMENDMENT.

HISTORY. 1915 c. 304 s. 2; G.S. 1923 s. 7611; M.S. 1927 s. 7611.

MINNESOTA STATUTES 1945 ANNOTATIONS

306.75 PUBLIC CEMETERY ASSOCIATIONS

1910

306.75 APPLICATION.

HISTORY. 1915 c. 304 ss. 3, 4; G.S. 1923 ss. 7612, 7613; M.S. 1927 ss. 7612, 7613.

306.76 PERMANENT CARE AND IMPROVEMENT FUND MAINTAINED BY CERTAIN ASSOCIATIONS.

HISTORY. 1917 c. 95 s. 1; G.S. 1923 s. 7614; 1927 c. 198 s. 1; M.S. 1927 s. 7614.

306.77 FUNDS, IN CARE OF TRUST COMPANY.

HISTORY. 1917 c. 95 s. 2; G.S. 1923 s. 7615; M.S. 1927 s. 7615.

306.78 PERCENTAGE OF SALE OF LOTS TO BE PAID INTO FUND; OTHER ADDITIONS TO FUND.

HISTORY. 1917 c. 95 s. 3; G.S. 1923 s. 7616; 1927 c. 198 s. 1; M.S. 1927 s. 7616; 1943 c. 133 s. 3.

306.79 PRINCIPAL INVIOLETE; INVESTED IN CERTAIN SECURITIES.

HISTORY. 1917 c. 95 s. 4; 1923 c. 359 s. 1; G.S. 1923 s. 7617; M.S. 1927 s. 7617.

306.80 TRUST COMPANY TO MAKE ANNUAL REPORT.

HISTORY. 1917 c. 95 s. 5; G.S. 1923 s. 7618; M.S. 1927 s. 7618.

306.81 SELECTION OF SUCCESSOR TO TRUSTEE.

HISTORY. 1917 c. 95 s. 6; G.S. 1923 c. 359 s. 2; G.S. 1923 s. 7619; M.S. 1927 s. 7619.

306.82 DISTRICT COURT GIVEN POWER TO REMOVE ANY TRUSTEE OR TO COMPEL ACCOUNTING.

HISTORY. 1917 c. 95 s. 7; G.S. 1923 s. 7620; M.S. 1927 s. 7620.

306.83 APPLICATION TO CERTAIN ASSOCIATIONS.

HISTORY. 1917 c. 95 s. 8; G.S. 1923 s. 7621; M.S. 1927 s. 7621.

306.84 CERTAIN SECTIONS NOT APPLICABLE.

HISTORY. 1917 c. 95 s. 9; G.S. 1923 s. 7622; M.S. 1927 s. 7622.

306.85 APPLICATION.

HISTORY. 1917 c. 95 ss. 10, 11; G.S. 1923 ss. 7623, 7624; M.S. 1927 ss. 7623, 7624; 1943 c. 32 s. 1.

306.86 CONVEYANCES OF CEMETERY LOTS AND LANDS TO HOLDING CORPORATIONS LEGALIZED; RECONVEYANCE TO CITIES OF FIRST CLASS FOR CEMETERY PURPOSES.

HISTORY. 1927 c. 96 s. 1; M.S. 1927 s. 7624-1.

306.87 DEFINITIONS.

HISTORY. R.S. 1851 c. 37 ss. 4 to 6, 15; P.S. 1858 c. 17 ss. 43 to 45, 54; 1860 c. 89 ss. 1 to 3; G.S. 1866 c. 34 ss. 92 to 97, 106; 1870 c. 30 s. 1; 1873 c. 15 s. 1; 1874 c. 33 s. 1; G.S. 1878 c. 34 ss. 239 to 245, 254; G.S. 1894 ss. 3086 to 3092, 3102; 1897 c. 132; 1901 cc. 220, 224; R.L. 1905 ss. 2936, 2943; 1911 c. 385 s. 1; G.S. 1913 ss. 6276, 6282; 1921 c. 247 s. 2; G.S. 1923 ss. 7558, 7564; M.S. 1927 ss. 7558, 7564, 7594-2.

See annotations under section 306.02.

306.88 ACQUISITION OF CEMETERY.

HISTORY. 1945 c. 297.