

CHAPTER 307

PRIVATE CEMETERIES

307.09 EXEMPTIONS.

Public burying grounds are by Minnesota Constitution, art. 9, s. 1, exempt from general taxes even though owned and operated by an association for pecuniary profit; but exemption from special assessments for local improvements is not granted by the constitution and must be found, if at all, in statutory enactments. Such statutory exemptions are not vested rights but bounties which may be withdrawn by the legislature at any time. *State v Crystal Lake Cemetery*, 155 M 188, 193 NW 170.

Land owned by a corporation organized under the provisions of chapter 306 is not ipso facto exempt unless used as a cemetery, or a part of a tract of land used as a cemetery and together with the land so used constitutes a cemetery unit and is essential to the cemetery. OAG Feb. 5, 1946 (414-D-4).