

Grave markers, monuments, memorials, and all structures lawfully installed or erected on any cemetery lot or burial plot shall be deemed to be a part of and shall descend with ~~such~~ the lot or plot.

Sec. 2. **EFFECTIVE DATE.**

This act is effective for estates of decedents dying after the date of final enactment.

Approved April 13, 1981

CHAPTER 26 — S.F.No. 153

An act relating to cemeteries; granting towns certain powers over town cemeteries; regulating town cemeteries; providing that no occupant of cemetery land shall acquire any title to the land by reason of occupancy; amending Minnesota Statutes 1980, Sections 365.26; 365.27; and 541.01.

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

Section 1. Minnesota Statutes 1980, Section 365.26, is amended to read:

365.26 CEMETERIES.

When authorized by a vote of its electors any town may acquire by purchase, gift or condemnation land or additional lands within its limits to be used as a cemetery ~~for the burial of its dead.~~ The town board may expend town funds for the care, maintenance and operation of its cemetery. The town board may determine those eligible for burial in the cemetery and establish other policies for the cemetery. The town board shall have control and management of every such cemetery, and may lay the same out into lots, streets, and walks, and cause plats and maps thereof to be made and filed in the office of the town clerk. If any such cemetery becomes separated from the town by being included in a statutory city thereafter organized from its territory, it may be sold and conveyed by the town board to such statutory city. When authorized by a vote of its electors at a town meeting the town may sell or lease any part of such cemetery to a charitable, religious, or cemetery corporation upon the terms and conditions expressed in such authorization, but the part so sold or leased shall continue to be used for ~~the burial of the dead of the town purposes.~~ Upon receipt of a resolution of the town board requesting financial aid for maintenance of a town cemetery, the statutory city council of any statutory city located within the boundaries of such town may, in its discretion, appropriate from moneys not required for other purposes and pay to the town for maintenance of such town cemetery a sum not to exceed \$500 per

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

annum, provided that burial of the dead of the statutory city is permitted in such cemetery, and the town board is authorized to grant such permission on such terms and with such limitations as it shall from time to time prescribe.

Sec. 2. Minnesota Statutes 1980, Section 365.27, is amended to read:

365.27 SALE OF LOTS; PROCEEDS.

Lots of such cemetery may be sold by the town board only for the burial of ~~the dead of such town~~ those permitted by the board and, upon sale, shall be conveyed in like manner as its other real estate. Proceeds of all sales shall be paid into the town treasury, and shall constitute a fund to be used only in maintaining, improving, and ornamenting such cemetery.

Sec. 3. Minnesota Statutes 1980, Section 541.01, is amended to read:

541.01 APPLICATION TO STATE AND OTHER STATES; EXCEPTIONS.

Actions can only be commenced within the periods prescribed in this chapter, after the cause of action accrues, except where a different limitation is prescribed by the uniform commercial code or, in special cases, by other statute; provided that a cause of action for sales or use taxes imposed by any other state shall be deemed to have accrued at the time such tax first becomes due and payable.

Such limitation shall apply to actions by or in behalf of the state and the several political subdivisions thereof; provided that no occupant of a public way, levee, square, or other ground dedicated or appropriated to public use shall acquire, by reason of his occupancy, any title thereto.

No occupant of the land of a public or private cemetery shall acquire any title to the cemetery land by reason of the occupancy.

Approved April 14, 1981

CHAPTER 27 — S.F.No. 247

An act relating to metropolitan government; providing for the maximum amount of the borrowing authorization of the metropolitan airports commission; requiring actions to abate airport noise; amending Minnesota Statutes 1980, Sections 473.608, Subdivision 20; and 473.667, Subdivision 2; proposing new law coded in Minnesota Statutes, Chapter 473.

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

Section 1. Minnesota Statutes 1980, Section 473.667, Subdivision 2, is amended to read:

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