§ 290. Duties of town board. The town board shall lay out into burial lots any burial grounds conveyed to them; and within one year after conveyance to them they shall cause to be recorded in the office of the clerk of the county in which they reside a plot or plots of the ground so laid out by them, which shall clearly indicate the number and location of the several lots, which plots shall be duly certified to, under the hands and seals of the supervisor and town clerk, and acknowledged before an officer authorized to take proof and acknowledgment of deeds. They shall designate and set aside certain lots which shall be free from the interment of the remains of indigent persons, deceased, and shall sell and convey, by direction of a majority of the board, under the hands and seals of the supervisor and town clerk, burial lots, at such terms as may be agreed upon between the parties, and expend the moneys realized from such sale in improving and preserving the particular burial ground from the sale of whose lots the moneys were received. All moneys realized from the sale of burial lots shall, upon the receipt thereof, be paid over to the supervisor of the town to be retained by him as a separate fund and paid out only on the order of a majority of such town board.