

566.26 USE OF FUNDS.

Any funds realized from the sale of all or a part of an unoccupied lot not under perpetual care which has reverted shall be allocated to the perpetual care fund and to the fund paying the costs of cemetery operation.

Sec. 11. Section 566.27, Code 1991, is amended by striking the section and inserting in lieu thereof the following:

566.27 ABANDONMENT IF PERPETUAL CARE PROVIDED BY WILL, COURT ORDER, OR CONTRACT.

After the seventy-five year period, sections 566.20 through 566.26 are applicable to an unoccupied lot or space for which perpetual care has been provided by will, court order, contract, or as provided by law. However, the reversionary owner shall not acquire the absolute right to sell the unoccupied lot or space until three years after the date notice was served on the recorded owner or the recorded owner's heirs.

Sec. 12. Section 566A.1, Code 1991, is amended to read as follows:

566A.1 APPLICABILITY OF CHAPTER.

1. ~~Any A corporation or other form of organization organized or engaging in the business under the laws of the state of Iowa, or wheresoever organized and engaging in the business in the state of Iowa,~~ of the ownership, maintenance, or operation of a cemetery, providing which provides lots or other interment space therein for the remains of human bodies, except such organizations which are churches or religious or established fraternal societies, or incorporated cities or other political subdivisions of the state of Iowa owning, maintaining or operating cemeteries, shall be is subject to the provisions of this chapter. However, a church, religious organization, or established fraternal society is subject only to subsection 2 of this section. Political subdivisions of the state are exempt from this chapter.

Sec. 13. Section 566A.1, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 2. An organization which establishes a fund for the perpetual care of a cemetery shall establish the fund as an irrevocable trust to provide for the care and maintenance of the cemetery for which it was established, and shall provide for the appointment of a trustee, with perpetual succession, in case the organization is dissolved or ceases to be responsible for the cemetery's care and maintenance.

Approved May 21, 1991

CHAPTER 189**ELECTION OF MULTICOUNTY SHERIFF**

H.F. 510

AN ACT relating to the election of a county sheriff to serve more than one county.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. NEW SECTION. 331.661 MULTICOUNTY OFFICE.

1. Two or more county boards of supervisors may adopt resolutions proposing to share the services of a county sheriff. The resolutions shall also propose that the question of establishing the office of multicounty sheriff be submitted to the electorate of the counties proposing to share the services of a county sheriff. The proposal is adopted in those counties where a majority of the electors voting approves the proposal.

2. The county sheriff shall be elected by a majority of the votes cast for the office of county sheriff in all of the counties which the county sheriff will serve. The election shall be conducted in accordance with section 47.2, subsection 2.

3. The office of multicounty sheriff is created effective on January 1 of the year following the next general election at which the county sheriff is elected as provided by this section and section 39.17.

Approved May 21, 1991

CHAPTER 190

REAPPORTIONMENT OF COUNTY SUPERVISOR DISTRICTS

H.F. 614

AN ACT relating to the reapportionment of county supervisor districts.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 331.209, subsection 1, Code 1991, is amended to read as follows:

1. Before December 15 of the nonelection year following each federal decennial census the board shall divide the county into a number of supervisor districts corresponding to the number of supervisors in the county. However, if the plan is selected pursuant to section 331.207, the board shall divide the county before March 15 of the election year. The supervisor districts shall be drawn, to the extent applicable, in compliance with the redistricting standards provided for ~~legislative and congressional senatorial and representative~~ districts in section 42.4, and if a supervisor redistricting plan is challenged in court, the requirement of justifying any variance in excess of one percent contained in section 42.4, subsection 1, paragraph "c" applies to the board. If the board adopts a supervisor redistricting plan with a variance in excess of one percent, the board shall publish the justification for the variance in one or more official newspapers as provided in chapter 349 within ten days after the action is taken. If more than one incumbent supervisor resides in the same supervisor district after the districts have been redrawn following the federal decennial census, the terms of office of those supervisors shall expire on the first day of January that is not a Sunday or a holiday following the next general election.

Approved May 21, 1991

CHAPTER 191

PROPERTY AND OTHER LOCAL TAXES — COLLECTION AND ADMINISTRATION

H.F. 687

AN ACT relating to the collection and administration of ad valorem property taxes, special assessments, mobile home taxes, and various rates and charges, and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 96.14, subsection 3, unnumbered paragraph 7, Code 1991, is amended to read as follows:

The division shall, substantially as provided in ~~sections 445.6 and 445.7~~ this chapter and chapter 626, proceed to collect all contributions as soon as practicable after ~~the same~~ they become delinquent, except that no property of the employer ~~shall be~~ is exempt from the payment of ~~said~~ the contributions.