

**359.33 Tax for nonowned cemetery.**

Township trustees may levy a tax not to exceed six and three-fourths cents per thousand dollars of assessed value of taxable property to improve and maintain any cemetery not owned by the township, provided the cemetery is devoted to general public use.

[C97, §586; SS15, §586; C24, 27, 31, 35, 39, §5562; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.33]

[2020 Acts, ch 1063, §200](#)

Referred to in [§331.325](#), [331.402](#), [359.34](#)