

**359.37 Regulations.**

1. The trustees, board of directors, or other officers having the custody and control of any cemetery in this state, shall have power, subject to the bylaws and regulations of such cemetery, to do all of the following:

- a. To enclose, improve, and adorn the ground of such cemetery.
- b. To construct avenues in the cemetery.
- c. To erect proper buildings for the use of the cemetery.
- d. To prescribe rules for the improving or adorning the lots in the cemetery or for the erection of monuments or other memorials of the dead upon the lots.
- e. To prohibit any use, division, improvement, or adornment of a lot which the trustees, directors, or officers may deem improper.

2. The trustees, after such land has been advertised for sealed bids by the trustees, shall have authority to sell and dispose of any lands or parcels of lands previously dedicated for cemetery purposes and which are no longer necessary for such purposes, for the reason that no burials are being made in the cemetery. However, any portion of the cemetery in which burials have been made shall be kept and maintained by the trustees. The proceeds from such sales shall be deposited in the tax fund established in accordance with [section 359.30](#), to be used for the purposes of that fund.

[C97, §587; SS15, §587; C24, 27, 31, 35, 39, §5566; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.37]

[2020 Acts, ch 1063, §201](#)

Referred to in [§331.325](#)