

3/1/96 Do Pass
3/20/96 Refers to approp.

FEB 22 1996
LOCAL GOVERNMENT

HOUSE FILE 2304
BY BRAUNS

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the care and maintenance of pioneer
2 cemeteries.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2304

1 Section 1. NEW SECTION. 331.325 CONTROL AND MAINTENANCE
2 OF PIONEER CEMETERIES -- CEMETERY COMMISSION.

3 1. As used in this section, "pioneer cemetery" means a
4 cemetery where there have been six or fewer burials in the
5 preceding fifty years.

6 2. Each county board of supervisors shall adopt an
7 ordinance assuming jurisdiction and control of pioneer
8 cemeteries in the county. The board shall exercise the powers
9 and duties of township trustees relating to the maintenance
10 and repair of cemeteries in the county as provided in sections
11 359.28 through 359.41.

12 3. In lieu of management of the cemeteries, the board of
13 supervisors may create, by ordinance, a cemetery commission to
14 assume jurisdiction and management of the pioneer cemeteries
15 in the county. The ordinance shall delineate the number of
16 commissioners, the appointing authority, the term of office,
17 officers, employees, organizational matters, rules of
18 procedure, compensation and expenses, and other matters deemed
19 pertinent by the board. The board may delegate any power and
20 duties relating to cemeteries which may otherwise be exercised
21 by township trustees pursuant to sections 359.28 through
22 359.41 to the cemetery commission except that the board shall
23 have power to approve or disapprove any tax levy certified by
24 the cemetery commission.

25 Sec. 2. Section 359.28, Code 1995, is amended to read as
26 follows:

27 359.28 CONDEMNATION.

28 The township trustees are hereby empowered to condemn, or
29 purchase and pay for out of the general fund, or the specific
30 fund voted for such purpose, and enter upon and take, any
31 lands within the territorial limits of such township for the
32 use of cemeteries, a community center or juvenile playgrounds,
33 in the same manner as is now provided for cities. However,
34 the board of supervisors or a cemetery commission appointed by
35 the board of supervisors shall control and maintain pioneer

1 cemeteries as defined in section 331.325.

2 Sec. 3. FUNDING. The costs of managing and maintaining
3 pioneer cemeteries shall be paid from the proceeds of existing
4 taxing authorities in sections 359.30 and 359.33.

5 EXPLANATION

6 This bill directs the board of supervisors of each county
7 to assume control and management of pioneer cemeteries which
8 are defined to include cemeteries which have had six or fewer
9 burials in the preceding 50 years. The board has the powers
10 and duties relating to cemeteries as provided for township
11 trustees in sections 359.28 through 359.41. The board of
12 supervisors may also establish a cemetery commission to
13 control and maintain the pioneer cemeteries in the county.

14 This bill may include a state mandate as defined in section
15 25B.3. The costs of managing and maintaining pioneer
16 cemeteries shall be paid from the proceeds of existing tax
17 levies pursuant to sections 359.30 and 359.33.

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HOUSE FILE 2304

H-5638

1 Amend House File 2304 as follows:

2 1. Page 1, line 11, by inserting after the figure
3 "359.14" the following: "except that the maintenance
4 and repair of all cemeteries under the jurisdiction of
5 the county including pioneer cemeteries shall be paid
6 from the county general fund".

7 2. Page 1, by striking lines 22 through 24 and
8 inserting the following: "359.41 to the cemetery
9 commission except that the expenses of the cemetery
10 commission shall be paid from the county general
11 fund."

12 3. Page 1, by inserting before line 25 the
13 following:

14 "Sec. ____ . NEW SECTION. 331.424A CEMETERY LEVY.
15 The board may levy annually a tax not to exceed six
16 and three-fourths cents per thousand dollars of the
17 assessed value of all taxable property in the county,
18 except the taxable property within a city which levies
19 a tax to repair and maintain cemeteries, to repair and
20 maintain all cemeteries under the jurisdiction of the
21 board including pioneer cemeteries and to pay other
22 expenses of the board or the cemetery commission as
23 provided in section 331.325. The proceeds of the tax
24 levy shall be credited to the county general fund.
25 Section 444.25A does not apply to the property tax
26 levied or expended for cemeteries pursuant to this
27 section and section 331.325."

28 4. Page 2, by striking lines 2 through 4.

29 5. Title page, line 2, by inserting after the
30 word "cemeteries" the following: "and authorizing a
31 tax levy".

By BRAUNS of Muscatine

H-5638 FILED MARCH 26, 1996

HOUSE FILE 2304

H-5664

1 Amend the amendment, H-5638, to House File 2304 as
2 follows:

3 1. Page 1, by inserting after line 1 the
4 following:

5 " ____ . Page 1, line 6, by striking the word
6 "shall" and inserting the following: "may"."

7 2. By renumbering as necessary.

By BRAUNS of Muscatine

H-5664 FILED MARCH 27, 1996

HOUSE FILE 2304

H-5446

- 1 Amend House File 2304 as follows:
2 1. Page 1, line 6, by striking the word "shall"
3 and inserting the following: "may".
4 2. Page 1, line 11, by inserting after the figure
5 "359.41" the following: "except that the maintenance
6 and repair of all cemeteries under the jurisdiction of
7 the county including pioneer cemeteries shall be paid
8 from the county general fund".
9 3. Page 1, by striking lines 22 through 24 and
10 inserting the following: "359.41 to the cemetery
11 commission except that the expenses of the cemetery
12 commission shall be paid from the county general
13 fund."
14 4. Page 1, by inserting before line 25 the
15 following:
16 "Sec. ____ . NEW SECTION. 331.424A CEMETERY LEVY.
17 The board may levy annually a tax not to exceed six
18 and three-fourths cents per thousand dollars of the
19 assessed value of all taxable value in the county to
20 repair and maintain all cemeteries under the
21 jurisdiction of the board including pioneer cemeteries
22 and to pay other expenses of the board or the cemetery
23 commission as provided in section 331.325. The
24 proceeds of the tax levy shall be credited to the
25 county general fund. Section 444.25A does not apply
26 to the property tax levied or expended for cemeteries
27 pursuant to section 331.325."
28 5. Page 2, by striking lines 2 through 4.
29 6. Title page, line 2, by inserting after the
30 word "cemeteries" the following: "and authorizing a
31 tax levy".

By BRAUNS of Muscatine

H-5446 FILED MARCH 18, 1996

HOUSE FILE 2304

H-5388

- 1 Amend House File 2304 as follows:
2 1. Page 1, line 11, by inserting after the figure
3 "359.41" the following: "except that the board shall
4 not certify a tax levy pursuant to section 359.30 or
5 359.33".
6 2. Page 1, by striking lines 22 through 24 and
7 inserting the following: "359.41 to the cemetery
8 commission except the commission shall not certify a
9 tax levy pursuant to section 359.30 or 359.33."
10 3. Page 1, by inserting before line 25 the
11 following:
12 "4. Notwithstanding sections 359.30 and 359.33,
13 the costs of management, repair, and maintenance of
14 pioneer cemeteries shall be paid from the general fund
15 of the county."
16 4. Page 2, by striking lines 2 through 4.

By HEATON of Henry

H-5388 FILED MARCH 13, 1996