

S- W&M 4/19/96 (p. 1274)
S- Amend & Re Pass 4/16/96
(p. 1413)

APR 1 1996
WAYS & MEANS CALENDAR

HOUSE FILE 2491
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2304)

Passed House, Date 4/8/96 (p. 1413) Passed Senate, Date 4-18-96
Vote: Ayes 94 Nays 0 Vote: Ayes 41 Nays 7

(p. 1774) Approved May 1, 1996
Repassed 4-22-96
Vote 91-0

A BILL FOR

1 An Act relating to the care and maintenance of pioneer cemeteries
2 and authorizing a tax levy.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2491

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 may adopt an ordinance
7 assuming jurisdiction and control of pioneer cemeteries in the
8 county. The board shall exercise the powers and duties of
9 township trustees relating to the maintenance and repair of
10 cemeteries in the county as provided in sections 359.28
11 through 359.41 except that the board shall not certify a tax
12 levy pursuant to section 359.30 or 359.33 and except that the
13 maintenance and repair of all cemeteries under the
14 jurisdiction of the county including pioneer cemeteries shall
15 be paid from the county general fund.

16 3. In lieu of management of the cemeteries, the board of
17 supervisors may create, by ordinance, a cemetery commission to
18 assume jurisdiction and management of the pioneer cemeteries
19 in the county. The ordinance shall delineate the number of
20 commissioners, the appointing authority, the term of office,
21 officers, employees, organizational matters, rules of
22 procedure, compensation and expenses, and other matters deemed
23 pertinent by the board. The board may delegate any power and
24 duties relating to cemeteries which may otherwise be exercised
25 by township trustees pursuant to sections 359.28 through
26 359.41 to the cemetery commission except the commission shall
27 not certify a tax levy pursuant to section 359.30 or 359.33
28 and except that the expenses of the cemetery commission shall
29 be paid from the county general fund.

30 4. Notwithstanding sections 359.30 and 359.33, the costs
31 of management, repair, and maintenance of pioneer cemeteries
32 shall be paid from the county general fund.

33 Sec. 2. NEW SECTION. 331.424B CEMETERY LEVY.

34 The board may levy annually a tax not to exceed six and
35 three-fourths cents per thousand dollars of the assessed value

1 of all taxable property in the county to repair and maintain
2 all cemeteries under the jurisdiction of the board including
3 pioneer cemeteries and to pay other expenses of the board or
4 the cemetery commission as provided in section 331.325. The
5 proceeds of the tax levy shall be credited to the county
6 general fund. Section 444.25A does not apply to the property
7 tax levied or expended for cemeteries pursuant to section
8 331.325.

9 Sec. 3. Section 359.28, Code 1995, is amended to read as
10 follows:

11 359.28 CONDEMNATION.

12 The township trustees are hereby empowered to condemn, or
13 purchase and pay for out of the general fund, or the specific
14 fund voted for such purpose, and enter upon and take, any
15 lands within the territorial limits of such township for the
16 use of cemeteries, a community center or juvenile playgrounds,
17 in the same manner as is now provided for cities. However,
18 the board of supervisors or a cemetery commission appointed by
19 the board of supervisors shall control and maintain pioneer
20 cemeteries as defined in section 331.325.

21 EXPLANATION

22 This bill directs the board of supervisors of each county
23 to assume control and management of pioneer cemeteries which
24 are defined to include cemeteries which have had six or fewer
25 burials in the preceding 50 years. The board has the powers
26 and duties relating to cemeteries as provided for township
27 trustees in sections 359.28 through 359.41 except that the
28 expenses incurred by the county board or cemetery commission
29 shall be paid from a new tax levy which is credited to the
30 county general fund. The board of supervisors may also
31 establish a cemetery commission to control and maintain the
32 pioneer cemeteries in the county. A tax levy not exceeding
33 six and three-fourths cents per thousand dollars of the
34 assessed value of taxable property in the county is authorized
35 to maintain the pioneer cemeteries and the tax levy is exempt

1 from section 444.25A.

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HOUSE FILE 2491
FISCAL NOTE

A fiscal note for House File 2491 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

House File 2491 relates to the maintenance and care of pioneer cemeteries and authorizes a new tax levy. The Bill permits a county board of supervisors to assume jurisdiction of pioneer cemeteries in the county. A pioneer cemetery is defined as a cemetery where there have been six or fewer burials in the preceding fifty years. The Bill permits a county board of supervisors to create a county commission to assume the jurisdiction of the pioneer cemeteries. The Bill permits a board of supervisors to levy up to 6 and 3/4 cent per thousand dollars of assessed value to maintain the pioneer cemeteries.

ASSUMPTIONS

1. The average 6 and 3/4 cent per thousand dollars of assessed value generates \$1,500 per township and the average county has 16 townships, generating \$24,000 per county with the maximum tax levy.
2. One-fourth of the counties will adopt the levy.
3. The 25 counties which adopt the levy will adopt an average levy of 3 cents per thousand dollars of assessed value, at \$10,666 per county.

FISCAL IMPACT

House File 2491 does not impact the General Fund, but might have a financial impact on property taxes if the counties adopt the optional levy. Using the specified assumptions, the average annual property tax statewide impact would be approximately \$265,000.

(LSB 3941hv, SLL)

FILED APRIL 3, 1996

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 2491

S-5798

1 Amend House File 2491, as passed by the House, as
2 follows:

3 1. Page 2, line 6, by striking the word and
4 figure "Section 444.25A does" and inserting the
5 following: "Sections 444.25A and 444.25B do".

By COMMITTEE ON WAYS AND MEANS
WILLIAM D. PALMER, Chairperson

S-5798 FILED APRIL 16, 1996

Adopted
4-18-96
(p. 1442)

HOUSE FILE 2491

S-5716

1 Amend House File 2491, as passed by the House, as
2 follows:

3 1. Page 1, line 15, by inserting after the word
4 "fund." the following: "The maintenance and
5 improvement program for a pioneer cemetery may include
6 restoration and management of native prairie grasses
7 and wildflowers."

By JIM LIND

S-5716 FILED APRIL 10, 1996

Adopted 4/18/96 (p. 1442)

SENATE AMENDMENT TO HOUSE FILE 2491

H-6027

1 Amend House File 2491, as passed by the House, as
2 follows:

3 1. Page 1, line 15, by inserting after the word
4 "fund." the following: "The maintenance and
5 improvement program for a pioneer cemetery may include
6 restoration and management of native prairie grasses
7 and wildflowers."

8 2. Page 2, line 6, by striking the word and
9 figure "Section 444.25A does" and inserting the
10 following: "Sections 444.25A and 444.25B do".

11 3. By renumbering, relettering, or redesignating
12 and correcting internal references as necessary.

RECEIVED FROM THE SENATE

H-6027 FILED APRIL 18, 1996

House Concurred 4/22/96 (p. 1774)

HOUSE FILE 2491

AN ACT
RELATING TO THE CARE AND MAINTENANCE OF PIONEER CEMETERIES
AND AUTHORIZING A TAX LEVY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

1. As used in this section, "pioneer cemetery" means a cemetery where there have been six or fewer burials in the preceding fifty years.
2. Each county board of supervisors may adopt an ordinance assuming jurisdiction and control of pioneer cemeteries in the county. The board shall exercise the powers and duties of township trustees relating to the maintenance and repair of cemeteries in the county as provided in sections 359.28 through 359.41 except that the board shall not certify a tax levy pursuant to section 359.30 or 359.33 and except that the maintenance and repair of all cemeteries under the jurisdiction of the county including pioneer cemeteries shall be paid from the county general fund. The maintenance and improvement program for a pioneer cemetery may include restoration and management of native prairie grasses and wildflowers.
3. In lieu of management of the cemeteries, the board of supervisors may create, by ordinance, a cemetery commission to

assume jurisdiction and management of the pioneer cemeteries in the county. The ordinance shall delineate the number of commissioners, the appointing authority, the term of office, officers, employees, organizational matters, rules of procedure, compensation and expenses, and other matters deemed pertinent by the board. The board may delegate any power and duties relating to cemeteries which may otherwise be exercised by township trustees pursuant to sections 359.28 through 359.41 to the cemetery commission except the commission shall not certify a tax levy pursuant to section 359.30 or 359.33 and except that the expenses of the cemetery commission shall be paid from the county general fund.

4. Notwithstanding sections 359.30 and 359.33, the costs of management, repair, and maintenance of pioneer cemeteries shall be paid from the county general fund.

Sec. 2. NEW SECTION. 331.424B CEMETERY LEVY.

The board may levy annually a tax not to exceed six and three-fourths cents per thousand dollars of the assessed value of all taxable property in the county to repair and maintain all cemeteries under the jurisdiction of the board including pioneer cemeteries and to pay other expenses of the board or the cemetery commission as provided in section 331.325. The proceeds of the tax levy shall be credited to the county general fund. Sections 444.25A and 444.25B do not apply to the property tax levied or expended for cemeteries pursuant to section 331.325.

Sec. 3. Section 359.28, Code 1995, is amended to read as follows:

359.28 CONDEMNATION.

The township trustees are hereby empowered to condemn, or purchase and pay for out of the general fund, or the specific fund voted for such purpose, and enter upon and take, any lands within the territorial limits of such township for the use of cemeteries, a community center or juvenile playgrounds, in the same manner as is now provided for cities. However,

the board of supervisors or a cemetery commission appointed by the board of supervisors shall control and maintain pioneer cemeteries as defined in section 331.325.

RON J. CORBETT
Speaker of the House

LEONARD L. BOSWELL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2491, Seventy-sixth General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved May 1, 1996

TERRY E. BRANSTAD
Governor