

**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 twelve 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 359.40](#) 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. *a.* 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 that may otherwise be exercised by township trustees pursuant to [sections 359.28 through 359.40](#) 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.

*b.* The cemetery commission, once created, may continue to assume jurisdiction and management of a cemetery that would no longer qualify as a pioneer cemetery due to recent burials if the cemetery qualified as a pioneer cemetery upon or after creation of the cemetery commission. The choice to continue retaining jurisdiction and control of a cemetery that no longer qualifies as a pioneer cemetery shall be made jointly between the county board of supervisors and the cemetery commission.

*c.* The board of supervisors and the cemetery commission may jointly decide to allow the cemetery commission to care for any cemetery that had between thirteen and twenty-four burials within the previous fifty years. However, a cemetery that had thirteen or more burials within the previous fifty years shall not be considered a pioneer cemetery.

*d.* A cemetery that does not otherwise qualify to be under the jurisdiction and control of a county board of supervisors or county cemetery commission may designate a portion of the cemetery as a pioneer section if at least fifty percent of the burials in that portion occurred at least one hundred years prior to the designation. Upon approval by the cemetery, the county board of supervisors, and the county cemetery commission, the county cemetery commission may use its resources to restore and maintain the pioneer section of the cemetery as though that section was a pioneer cemetery. However, a cemetery with a designated pioneer section and the pioneer section itself shall not be considered a pioneer cemetery.

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.

[96 Acts, ch 1182, §1; 2005 Acts, ch 128, §1; 2009 Acts, ch 132, §3; 2019 Acts, ch 29, §1; 2022 Acts, ch 1153, §54](#)

Referred to in [§331.424B](#), [359.28](#), [459.102](#), [5231.102](#), [5231.403](#)  
Subsection 3, NEW paragraph d