

CHAPTER 307

PRIVATE CEMETERIES

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NOTE: For definitions, see also section 300.02.

**307.01 PLAT AND RECORD.** Any private person and any religious corporation may establish a cemetery on his or its own land in the following manner: The land shall be surveyed and a plat thereof made. A stone or other monument shall be established to mark one corner of such cemetery, and its location shall be designated on the plat. The plat and the correctness thereof shall be certified by the surveyor, his certificate endorsed thereon, and with such endorsement shall be filed for record with the register of deeds in the county where the cemetery is located, showing the area and location of the cemetery. Any person or association owning such private cemetery may subdivide or rearrange the same, from time to time, as may be necessary in the conduct of the business, but no plat of such subdivision or rearrangement shall interfere with the rights and privileges of the several lot owners of such cemetery without their consent, nor need same be filed in the office of the register of deeds; provided, that a plat of the same shall be kept for public inspection at such cemetery; and, provided, further, that there shall be placed at the corner of each lot of such subdivision or rearrangement cement or other non-destructible markers three inches or more in diameter and eight inches or more in length, one of such markers showing the number of the lot.

[R. L. s. 2960; 1923 c. 360 s. 1] (7625)

**307.02 EFFECT OF RECORDED PLAT.** When such plat has been recorded, every donation or grant of lands therein to the public, to any religious corporation, or to any individual, shall be deemed a conveyance of such lands, subject to the conditions and restrictions, if any, contained therein. Every conveyance of such lots shall be expressly for burial purposes, and the lands designated on the plat as streets, alleys, ways, commons, or other public uses shall be held by the owner of the cemetery in trust for the uses and purposes thereon indicated.

[R. L. s. 2961] (7626)

**307.03 RELIGIOUS CORPORATIONS MAY ACQUIRE EXISTING CEMETERIES.** Any religious corporation, or two or more together, may acquire, by gift or purchase, the cemetery lands and property of any cemetery association or private cemetery, and every such association, and the owner of any private cemetery, are hereby empowered to convey to religious corporations any cemetery land or property.

[R. L. s. 2962] (7627)

**307.04 CONVEYANCE OF LOTS.** Every religious corporation owning such cemetery may sell and convey lots therein for burial purposes only. Deeds thereof may be executed by the treasurers of such corporations, or by one or more of the trustees thereunto authorized by resolution duly adopted by its board of trustees.

[R. L. s. 2963] (7628)

**307.05 GIFTS AUTHORIZED FOR PROPRIETARY CARE OF LOTS IN CEMETERIES.** Gifts, grants and bequests of personal property to any trust company, or to one or more individuals and their successors, in trust for the purpose of perpetual care, maintenance, and adornments of lots in private cemeteries and the walks, monuments, and structures thereon are permitted. They shall not be deemed invalid as violating any existing law against perpetuities or suspension of the power of alienation; and, in furtherance thereof, any trust company or individual trustee and his successors may take and hold in trust the title to any one or more of such lots in such private cemetery in perpetuity.

[1919 c. 22 s. 1] (7629)

**307.06 TRANSFER TO ASSOCIATION; HOW EFFECTED.** Any private cemetery established, platted, and recorded under the laws of this state may consolidate with and transfer its property, for cemetery purposes only, to any cemetery association or corporation organized under the laws of this state which is contiguous to, or adjacent to, such cemetery corporation.

To so consolidate and transfer its property it shall be necessary:

(1) that a resolution be passed by a two-thirds vote of the lot owners and members of such private cemetery, represented, present, and voting at a special meeting called for that purpose, which resolution shall recite with what cemetery corporation or association it is proposed to consolidate with and transfer its property to, and the terms and conditions thereof; and 30 days' notice of such meeting shall be previously given to each lot owner of such private cemetery of the time and place when such meeting is to be held, reciting the purpose thereof, which notice shall be signed by at least five lot owners, and shall be served by publication, by publishing for three successive weeks, once in each week, in some daily or weekly newspaper published in the county where such private cemetery is situated; and

(2) that the resolution shall be signed and acknowledged by the presiding officer and secretary of such meeting and shall be filed with the register of deeds of the county in which the private cemetery is situated.

[1905 c. 38 s. 1] (7630)

**307.07 EFFECT OF TRANSFER.** When such resolution shall have been passed and certified to by the presiding officer and secretary of such meeting and filed for record in the office of the register of deeds, as aforesaid, and the terms and conditions of consolidation shall have been accepted by the board of directors or trustees of such cemetery corporation, such private cemetery shall become a part of such cemetery corporation or association, and subject thereafter to all the rules and regulations and laws governing such cemetery corporation or association. It shall be lawful for the owners of such private cemetery to transfer and convey to such cemetery corporation or association all unsold lots in such private cemetery to such cemetery corporation or association to be used for burial purposes only, and any such conveyance heretofore made is hereby legalized and such cemetery corporation or association shall hold in trust, to and for the uses and purposes aforesaid, all streets, alleys, ways, and commons, and the other public uses, in such private cemetery in lieu of the owner thereof.

[1905 c. 38 s. 2] (7631)

**307.08 DAMAGES; DISCHARGE OF FIREARMS; PENALTY.** Every person who shall willfully destroy, mutilate, injure, or remove any tombstone, monument, or structure placed in any cemetery, or any fence, railing, or other work erected for protection or ornament, or any tree, shrub, or plant within the limits thereof, and every person who, without authority from the trustees or owner, shall discharge any firearms upon or over the grounds of any cemetery, shall be guilty of a misdemeanor.

[R. L. s. 2964] (7632)

**307.09 EXEMPTIONS.** All lands, not exceeding 100 acres in extent, and in the case of cemeteries owned and managed by religious corporations, or corporations solely owned and controlled by and in the interest of any religious denomination, 300 acres in extent, so laid out and dedicated as a private cemetery, shall be exempt from public taxes and assessments, and shall not be liable to levy and sale on execution, or to be applied in payment of the debts of any owner thereof, so long as the same remains appropriated to the use of a cemetery; and no road or street shall be laid through the same without the consent of the owners.

[R. L. s. 2965; 1913 c. 137 s. 1; 1927 c. 295 s. 3] (7633)

**307.10 VACATION; CHANGE OF NAME.** Upon application of the owners of such cemetery, the district court of the county in which it is situate may alter or vacate the same, or any part thereof, as in the case of town plats. Upon like application, and upon such notice as the court may direct, it may change the name of such cemetery.

[R. L. s. 2966] (7634)