

**306.45 COUNTY CEMETERY FUND; MANAGEMENT, INVESTMENT, INTEREST.**

All funds deposited in accordance with section 306.44 in the treasury of any county by the boards of directors of all the cemeteries in the county under sections 306.41 to 306.54 constitute the county cemetery fund. The money in the fund shall be managed and invested by the board of county commissioners of the county. As soon as the money in the fund is received by the county treasurer, it must be deposited in a bank designated as a depository of county funds by the board of county commissioners of the county. The interest due on the fund becomes due and payable, as far as possible, on or about February 1 of each year.

**History:** (7594-6) 1921 c 247 s 6; 1988 c 469 art 5 s 1