

**306.05 LAND ACQUIRED FOR CEMETERY PURPOSES.**

Every such corporation may own, by purchase or gift, in the county where it is located and in an adjoining county, a maximum of 300 acres of land to be used and occupied exclusively for the burial or cremation of the dead and for other purposes necessary or proper to those purposes. Land required for that purpose must be surveyed and divided into lots of a size determined by the trustees, with the avenues, alleys, and walks they consider proper. A map of the survey must be filed with the county recorder of the county where the cemetery is located. When the corporation desires to enlarge its cemetery and cannot agree with the owners of the land desired for the cemetery, the land may be acquired under the power of eminent domain. However, public necessity, propriety, and convenience requiring the proposed enlargement, together with the boundaries of the cemetery, shall be first established and determined as issues of fact.

**History:** (7561) *RL s 2939; 1941 c 240; 1976 c 181 s 2; 1988 c 469 art 5 s 1*