

**306.49 ACCOUNTS KEPT BY AUDITOR.**

The auditor of any county in which the board of directors of a cemetery is acting under sections 306.41 to 306.54 shall keep an account of the funds deposited in the county treasury. The auditor shall credit to the permanent fund of each cemetery all money deposited by its board of directors and record the following information for historical reference and record: (1) the amount of each gift or part set aside from the sale of each lot; (2) the name of the donor of each gift and of the buyer of each lot; and (3) the description of each particular lot, or what part of the cemetery the income from the permanent fund is applicable for care, as provided in sections 306.41 to 306.54.

**History:** (7594-10) 1921 c 247 s 10; 1988 c 469 art 5 s 1