306.50 ANNUAL REPORT BY SECRETARY; DEPOSIT OF EXCESS INTEREST.

On or before February 1 of each year, the clerk or secretary of the board of directors of each cemetery referred to in section 306.49 shall file with the county auditor a report showing in detail the amount expended of the interest received from the county cemetery fund during the preceding calendar year. All of the interest not necessary for the care and beautifying of the lots or cemetery, or that has not been expended, in any one year, must be deposited in the treasury of the county and added to the permanent fund credited to the cemetery, no part of which shall ever be used.

History: *(7594-11) 1921 c 247 s 11; 1988 c 469 art 5 s 1*