306.55 ASSESSMENTS LEVIED FOR LOT CARE; ENFORCEMENT.

When assessments are levied by a cemetery association authorized to levy assessments by its articles of incorporation, bylaws, or otherwise for the care, upkeep, and maintenance of any lot or lots in the cemetery and remain unpaid for a period of five years, the unused portion of the lot or lots reverts to and becomes the property of the cemetery association in which the lot or lots are located. The reversion becomes effective upon entry of judgment in the district court of the county in which the cemetery is located, in proceedings instituted for that purpose after petition by the association to the court and after a hearing on the petition, upon notice to interested parties as prescribed by the court.

History: *(7594-16) 1927 c 208; 1949 c 428 s 1; 1988 c 469 art 5 s 1*