

**17-1330. Cemetery districts; petition; establishment; tax levy; limitation; care of abandoned cemetery; reinvestment of title to lots, when; proceedings.** (a) Whenever a petition, setting forth the proposed cemetery district, and signed by not less than 51% of the qualified electors of the proposed district is presented to the board of county commissioners of the county in which the greatest portion of territory comprising the district is located, the board of county commissioners at its next regular meeting shall examine the petition, and upon finding that the petition is sufficient and in due form, shall enter an order in their proceedings establishing the cemetery district. The board of county commissioners in each county in which any part of the cemetery district is located shall thereafter authorize the levy of a tax on all the taxable tangible property within the cemetery district, in a sum not to exceed \$6,000 for the maintenance, operation, regulation and care of such cemetery or for the purchase and use of adjoining property of the cemetery, or, if the board of directors of any cemetery association determines it to be in the best interests of the cemetery district, for care and maintenance of any abandoned cemetery located within the district.

(b) In any cemetery district in which a city is located, the board of directors of the district may, in lieu of levying the tax provided for in subsection (a), authorize the levying of a tax of not to exceed two mills on all the taxable tangible property within the district. Such levy shall be authorized at any annual or special meeting of the board of directors and shall be certified to the board of county commissioners. Upon receiving such certification, the board of county commissioners shall authorize the levy of such a tax.

(c) Whenever any such cemetery district or its predecessor in title has conveyed to any person or persons the right of interment upon any platted lot or designated piece of ground within the area of any cemetery in such cemetery district and (1) the deed or conveyance thereto from such district or its predecessor in title or the predecessor of such title owner provides that such lots shall be held subject to all regulations of the board of directors of such cemetery district, and (2) the owners thereof named in such deed or conveyance neglect or refuse to observe the regulations for the period of 10 successive years, and (3) the conveyance had been executed more than 25 years prior to the action of the board to reinvest title, and (4) no burials have been made on the lot within 10 years prior to the action of the board to reinvest title, the board of directors of such cemetery district may reinvest such district with the title to the portion of such cemetery lot not actually used for burial purpose except for sufficient space for two additional graves adjacent to any graves then on the lot. The reinvestment of title shall take place in the following manner and shall be subject to the following conditions:

If the owner of such cemetery lot is a resident of the county in which such cemetery is located, the board of directors may cause to be served upon such owner, in the manner prescribed by law for the service of a summons in a civil action, a notice specifying the amount unpaid for lot care upon the lot. The notice shall also specify the time within which the same must be paid to the secretary-treasurer of such district, which time shall not be less than 30 days from the date of the service of the notice, and shall further state that upon the failure of such lot owner to pay the amount specified in the notice within the prescribed time, the board of directors will take the necessary steps to reinvest the cemetery district with the title to the portion of such cemetery lot not actually used for burial purposes.

**History:** L. 1925, ch. 148, § 1; L. 1927, ch. 168, § 1; L. 1929, ch. 157, § 1; L. 1931, ch. 149, § 1; L. 1933, ch. 152, § 1; L. 1937, ch. 178, § 1; L. 1945, ch. 155, § 1; L. 1949, ch. 187, § 1; L. 1953, ch. 126, § 1; L. 1953, ch. 127, § 1; L. 1961, ch. 118, § 1; L. 1963, ch. 139, § 1; L. 1971, ch. 73, § 1; L. 1975, ch. 132, § 1; L. 1976, ch. 103, § 1; L. 1982, ch. 101, § 1; July 1.