

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House  
(317) 232-9855

**FISCAL IMPACT STATEMENT**

**LS 7336**

**BILL NUMBER: HB 1422**

**DATE PREPARED: Jan 4, 1999**

**BILL AMENDED:**

**SUBJECT:** Cemetery preservation.

**FISCAL ANALYST:** Beverly Holloway

**PHONE NUMBER:** 232-9851

**FUNDS AFFECTED:**      **GENERAL**  
                                 **DEDICATED**  
                                 **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill requires the board of commissioners of a county to appoint a county cemetery commission.

This bill changes control of cemeteries from the township trustee to the county legislative body. It makes conforming amendments.

**Effective Date:** July 1, 1999.

**Explanation of State Expenditures:** Since the cemetery levy referred to below already falls under the county's maximum permissible levy and this bill does not grant any additional levy authority to the counties, there would be no change in property tax replacement credits under this bill.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** Current statute (IC 23-14-67-2) provides that a board of county commissioners **may** appoint a county cemetery commission. This bill provides that such a commission **shall** be appointed. The members of a county cemetery commission do not receive compensation for serving on the commission. This bill should not have a fiscal impact on a county's expenditures. It is unknown as to how many county cemetery commissions currently exist.

This bill removes the control of cemeteries from the township trustee and places them under the authority of the county legislative body. Under the provisions of this bill the county legislative body is required to appropriate enough money to provide for the care, repair and maintenance of cemeteries that:

- (1) are without funds or sources of funds for reasonable maintenance;
- (2) have suffered neglect and deterioration;

- (3) may be the burial grounds for Indiana pioneer leaders or veterans of an American war, including the Revolutionary War; and
- (4) were established 50 years before the current;

and are located in the county.

The bill provides that the county legislative body shall accept donations of land (current statute provides that the township trustee may accept donations of land) suitable for a public cemetery. Additionally, the county executive body (rather than the township trustee) may purchase land for the purpose of establishing a public cemetery. The fiscal impact of this provision is dependent on local action.

The bill also provides that the title to cemetery property owned by a township on June 1, 1999, is to be transferred to the county in which the township is located.

**Explanation of Local Revenues:** Currently IC 23-14-67-3 provides that a county cemetery commission **may** request the levy of an annual tax for the propose of restoring and maintaining one or more of the cemeteries listed above. The tax may not exceed \$0.50 on each \$100 of assessed valuation of property in the county. Currently there are four counties which have an annual tax levy. In CY 98, the total amount generated from these tax levies was \$65,764. The CY 1999 statewide assessed value is estimated at about \$54 billion. If all counties imposed the maximum \$0.50 tax rate in CY 1999, the levy would amount to about \$270 million. This levy is subject to the county's maximum levy limitation. If a county is already at the maximum permissible levy and a cemetery levy is granted and imposed by the county, then other county levies would have to be reduced so that the total levy does not exceed the maximum allowed. This bill does not grant counties any overall additional property tax levy authority. It is unknown how many county cemetery commissions will need or request a levy. The specific effects are dependent on local action.

In CY 98 the levy for all township cemetery funds was \$17,168. It is unknown how much, if any, township general funds are used for cemetery care and maintenance. The transfer of cemetery responsibility from the townships would allow the townships to use funds currently used for the care and maintenance of cemeteries to be used for different purposes since the cemetery fund levy is under the current maximum levy of the township.

**State Agencies Affected:**

**Local Agencies Affected:** All counties.

**Information Sources:** Association of Indiana Counties, (317) 684-3710. Local Government Database.