

**IC 23-14-66**

Chapter 66. Care of Cemeteries by Third Class Cities and Towns

**IC 23-14-66-1**

**Petitions for additional care and maintenance for cemetery**

Sec. 1. If:

- (1) a petition is presented to the legislative body of a third class city or town at a regular meeting of the legislative body;
- (2) the petition is signed by at least ten percent (10%) of the freeholders and taxpayers of the city or town; and
- (3) the petition states that:
  - (A) a cemetery lies within one-half (1/2) mile of the corporate limits of the city or town;
  - (B) the cemetery is in need of additional care and maintenance;
  - (C) at least twenty-five percent (25%) of the burial lots in the cemetery are owned, maintained, and cared for, in whole or in part, by freeholders in the city or town; and
  - (D) it would be in the best interests of the city or town for the city or town to provide additional care and maintenance for the cemetery;

the legislative body shall investigate the accuracy of the petition.

*As added by P.L.52-1997, SEC.40.*

**IC 23-14-66-2**

**Taxation for costs of additional care and maintenance**

Sec. 2. (a) If the legislative body is satisfied with the accuracy of the petition, it shall:

- (1) record its findings at that meeting or at any regular meeting; and
- (2) subject to subsection (b), levy and collect an annual tax, as other taxes are levied and collected, in an amount that it considers reasonable, to provide additional care and maintenance for the cemetery.

(b) Taxes collected by a city or town for the care and maintenance of a cemetery lying entirely outside of the corporate limits of the city or town may not exceed three cents (\$0.03) on each one hundred dollars (\$100) of assessed valuation of property in the city or town.

*As added by P.L.52-1997, SEC.40.*