

## **IC 23-14-67**

### **Chapter 67. Care of Cemeteries by Counties**

#### **IC 23-14-67-1**

##### **Application of chapter**

Sec. 1. This chapter applies to 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 before 1850.

*As added by P.L.52-1997, SEC.41.*

#### **IC 23-14-67-2**

##### **County cemetery commission**

Sec. 2. (a) The board of commissioners of a county may appoint a county cemetery commission consisting of five (5) residents of the county.

(b) The members of a county cemetery commission shall be appointed for a term of five (5) years. The board of county commissioners shall stagger the terms of the members to permit the appointment or a reappointment of one (1) commission member per year.

*As added by P.L.52-1997, SEC.41.*

#### **IC 23-14-67-3**

##### **Annual tax for restoration and maintenance**

Sec. 3. A county cemetery commission may request the levy of an annual tax for the purpose of restoring and maintaining one (1) or more cemeteries described in section 1 of this chapter that are located in the county. The tax may not exceed fifty cents (\$0.50) on each one hundred dollars (\$100) of assessed valuation of property in the county.

*As added by P.L.52-1997, SEC.41.*

#### **IC 23-14-67-3.5**

##### **Annual reports filed with Indiana historical bureau**

Sec. 3.5. (a) Before March 1 of each year, a county cemetery commission shall file an annual report with the Indiana historical bureau established by IC 4-23-7-3.

(b) An annual report filed under this section must include information on the following:

- (1) The budget of the county cemetery commission for the preceding calendar year.
- (2) Expenditures made by the county cemetery commission during the preceding calendar year.
- (3) Activities of the county cemetery commission during the preceding calendar year.

(4) Plans of the county cemetery commission for the calendar year during which the report is filed.

(c) The Indiana historical bureau shall make reports filed under this section available for public inspection under IC 5-14-3.

*As added by P.L.2-1998, SEC.64.*

**IC 23-14-67-4**

**Annual budget and annual report**

Sec. 4. A county cemetery commission established under this chapter shall:

(1) present an annual plan and budget; and

(2) make an annual report;

to the board of county commissioners and the county council for approval.

*As added by P.L.52-1997, SEC.41.*