

IC 6-1.1-6.8

Chapter 6.8. Assessment of Cemetery Land

IC 6-1.1-6.8-1

"Director" defined

Sec. 1. As used in this chapter, "director" refers to the director of the division of historic preservation and archeology of the department of natural resources.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-2

Classification as cemetery land

Sec. 2. For the purpose of property taxation, land on which a cemetery or burial ground (as defined by IC 14-21-1-3) is located may be classified and assessed under this chapter if the land satisfies the conditions prescribed in this chapter for classification as cemetery land.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-3

Registry of Indiana cemeteries and burial grounds

Sec. 3. Land may be classified as cemetery land if it is included in the registry of Indiana cemeteries and burial grounds established under IC 14-21-1-13.5.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-4

Buildings on property

Sec. 4. A parcel of land may not be classified as cemetery land if a dwelling or other building is situated on the parcel.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-5

Grazing land

Sec. 5. A parcel of land may not be classified as cemetery land if it is grazed by a domestic animal.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-6

Surveys

Sec. 6. (a) A person who wishes to have a parcel of land classified as cemetery land must have it surveyed by a registered land surveyor. The surveyor shall make the survey by metes and bounds and locate the parcel with reference to some established corner. In addition, the surveyor shall identify the parcel by section, township, range, and county references. The surveyor shall prepare plats of the parcel in ink, and shall prepare the plats on the scale, and in the number, prescribed by the director.

(b) The registered land surveyor may use an aerial photograph in order to obtain a description of the parcel. However, the surveyor's

description must be accurate and it must meet the requirements specified in subsection (a). If an aerial photograph is used, that fact shall be noted on the application referred to in section 8 of this chapter.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-7

Assessment by county assessor

Sec. 7. (a) A person who wishes to have a parcel of land classified as cemetery land must have the land assessed by the county assessor of the county in which the land is located.

(b) The county assessor shall assess the land at its fair market value, including any mineral, stone, oil, or gas value it has.

(c) If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to a board consisting of the assessor, auditor, and treasurer of the county in which the land proposed for classification is located. The decision of the board is final.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-8

Application for assessment as cemetery land

Sec. 8. (a) A person who wishes to have a parcel of land classified as cemetery land must file an application in duplicate with the director on the forms prescribed by the director. The application must include the following items:

- (1) The plats referred to in section 6 of this chapter.
- (2) The assessment required under section 7 of this chapter entered in ink by the county assessor.
- (3) The signature of the owner, the registered land surveyor, and the county assessor.

(b) If an error or omission affecting the eligibility of the application is discovered by the director or county assessor, the director or county assessor shall promptly notify the applicant of the deficiency and allow the applicant to amend the application.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-9

Approval of application

Sec. 9. If in the opinion of the director an application filed under section 8 of this chapter and the land to be classified comply with this chapter, the director shall approve the application. In addition, the director shall notify the auditor and the recorder of the county in which the land is located that the application has been approved, and shall return one (1) approved application form to the applicant.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-10

Recordation of approved application

Sec. 10. If an application filed under section 8 of this chapter is

approved, the applicant shall record the approved application in the applicant's name. If the applicant is a partnership, corporation, limited liability company, or association, the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land for taxation at an assessed value determined under section 11 of this chapter.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-11

Assessment rate

Sec. 11. (a) Except as provided in subsection (b), land that is classified under this chapter as cemetery land shall be assessed at one dollar (\$1) per acre for general property taxation purposes.

(b) A cemetery that is less than one (1) acre shall be assessed in the amount of one dollar (\$1).

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-12

Mineral wealth

Sec. 12. If any oil, gas, stone, coal, or other mineral is obtained from land that is classified as cemetery land, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-13

Conveyance

Sec. 13. A conveyance of land that is classified as cemetery land does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-14

Payment of expenses

Sec. 14. The expense of the survey required by section 6 of this chapter shall be paid by the applicant. The expense of an assessment that is required under this chapter shall be paid from the county general fund of the county in which the parcel is located.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-15

Access to cemetery land

Sec. 15. The owner of land that is classified under this chapter as cemetery land must allow family members and descendants of persons buried in the cemetery to have at least one (1) day each year to gain access to and visit the cemetery. The date of the visit to the cemetery must be agreed upon between the owner and the family

members and descendants of persons buried in the cemetery.
As added by P.L.177-2001, SEC.1.