

OPINION NUMBER 93-346

Ms. Frances C. Mayeaux
Executive Director
Louisiana Cemetery Board
2901 Ridgelake Drive, Suite 212
Metairie, Louisiana 70002

Dear Ms. Mayeaux:

You have requested an opinion of this office, seeking an interpretation of R.S. 8:606, which pertains to the construction of mausoleums. That provision reads, in pertinent part, as follows:

A cemetery authority shall be required to commence construction within forty-eight months after the date of the first sale of each section of the structure in which sales, contracts for sales or reservations for sales are being made, and the construction of each such section shall be completed within five years after the date of the said first sale.

Your specific inquiry is "whether a cemetery authority who begins construction of a mausoleum prior to the forty-eight months selling period provided by law is obligated to complete the project within the one year allowed for construction. Or, would he be allowed the entire sixty (60) months provided for selling and construction of the mausoleum?"

By its terms, R.S. 8:606 does not, as your request suggests, provide only one year for the construction of a mausoleum. The law requires that the construction must begin within forty-eight months of the first sale and be completed within five years of the first sale. In the event that a cemetery authority waits until the forty-eighth month after the first sale to begin construction, then in effect, the authority would have only one year remaining to complete construction. However, the law does not require that the authority wait until the forty-eighth month to begin construction, nor is there any provision in the law that decreases the five year period allowed for construction depending upon when construction begins.

Ms. Francis Mayeaux
OPINION NUMBER 93-346
Page -2-

As the specific language of the statute indicates, a cemetery authority has five years from the date of the first sale to complete construction of the mausoleum. This five year period is applicable regardless of whether the construction actually began in the first or forty-eight month after the first sale.

I hope this sufficiently answers your inquiry.

Very truly yours,

RICHARD P. IEYOUB
Attorney General

By:
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