

## CHAPTER 3. PUBLICLY OWNED CEMETERIES

### § 101. Municipal corporations; establishment and maintenance of cemeteries

The governing authority of any municipal corporation may acquire, establish and maintain one or more public cemeteries.

*Acts 1974, No. 417, § 1*

### § 102. Ordinance creating cemetery; location

A public cemetery may be established by an ordinance passed by the governing authority of the municipality. However, no municipal cemetery shall be established at a greater distance than one mile from the limits of the municipality creating it.

*Acts 1974, No. 417, § 1.*

### § 103. Anticipation of revenues; bonds or certificates; taxes

In order to provide a site or grounds and additions thereto and to provide and maintain streets, curbing, aisles, walkways, outside fences, drainage, and any building that may be needed for the use of a sexton or caretaker, as well as any electrical illumination needed, and to provide for the employment of a sexton or caretaker and the cutting of grass and the acquisition of and planting and care of trees, shrubbery, and flowers, the governing authority of the municipality may either anticipate the revenues of the municipality or issue bonds or certificates as provided by law, or submit to the taxpayers at a special election to be called and held in the municipality by the governing authority, pursuant to the law, to vote negotiable bonds, within the limitations authorized by law, for any of the above purposes, and thereafter levy and collect taxes and pay and retire the bonds authorized at the election.

*Acts 1974, No. 417, § 1. Amended by Acts 2022, No. 574, § 1.*

### § 104. Funds for support and improvement; special municipal election authorized

In order to maintain streets, aisles, walkways, outside fences, drainage, cut the grass, and plant and care for shrubbery and flowers in any cemetery title to which is in the public and under the control and management of any municipality, and in order to employ a caretaker or sexton for these purposes, including the care of the interment spaces therein, the governing authority of a municipality may call a special election to provide funds for any or all of these purposes.

*Acts 1974, No. 417, § 1.*

### § 105. Maximum tax; use of proceeds

The special election called in accordance with the provisions of R.S. 8:103 and 104 may be for a sum not in excess of one mill on the dollar assessment on all immovable property subject to taxation, and may be held under the election laws relative to voting special taxes. It shall not be necessary to fund the revenues into bonds, but revenues may be spent as received for the purposes set forth in this Chapter.

*Acts 1974, No. 417, § 1. Amended by Acts 1996, 1st Ex.Sess., No. 27, § 1. Amended by Acts 2022, No. 574, § 1.*

#### **§ 106. Rules and regulations; sexton and other employees**

The municipal governing authority may establish all rules and regulations deemed necessary for a public cemetery and may employ a sexton and other employees and fix and pay their compensation.

*Acts 1974, No. 417, § 1.*

#### **§ 107. Gifts, donations and contributions**

The municipal governing authority may accept gifts for purposes of establishing or maintaining a public cemetery, provided there is no condition thereto inconsistent with the purposes set forth in this Chapter.

*Acts 1974, No. 417, § 1. Amended by Acts 2022, No. 574, § 1.*

#### **§ 108. Expropriation**

A municipal governing authority may expropriate private property, in accordance with law, for the purpose of providing public burial grounds or cemeteries.

*Acts 1974, No. 417, § 1.*

#### **§ 109. Lots, plots, or burial spaces; permits for interment; sale**

A municipal governing authority may establish lots, plots or interment spaces within its public cemeteries and issue permits for the interment therein of deceased persons or sell any lot, plot, or interment space to the public, at terms fixed by the governing authority, to be used and maintained exclusively for such purposes and subject to the laws of this state and ordinances of the municipality governing public cemeteries.

*Acts 1974, No. 417, § 1.*

#### **§110. Contract to assure proper care; maintenance; and control**

A municipal governing authority may contract with respect to any land acquired by it for cemetery purposes with any person on such terms and conditions and for such a period of time as will, in the discretion of the municipal governing authority, assure the proper care, maintenance and control of the public cemeteries.

*Acts 1974, No. 417, § 1.*

#### **§111. Roads and drainage; parishes may provide**

The governing authority of each parish and municipal corporation in this state is authorized and directed to construct and maintain the necessary roads or streets and to provide for proper drainage in all cemeteries which are publicly owned within the parish or municipality.

*Acts 1974, No. 417, § 1.*

### **§112. Expropriation of abandoned private cemeteries**

Whenever the governing authority of any municipal corporation or parish determines that a private cemetery within its jurisdiction is not being used or maintained and is in fact abandoned or that there is no longer in existence any person or legal entity with the legal authority to operate, control, or manage an existing cemetery, it may judicially expropriate the cemetery and thereafter operate and maintain the cemetery as a public cemetery and make expenditures necessary for the acquisition, operation, and maintenance thereof.

*Acts 1974, No. 417, § 1. Amended by Acts 1984, No. 646, § 1.*

### **§ 113. Powers of parish governing authorities**

All the powers and authority granted to municipal corporations under this Chapter shall be granted to and may be exercised by any parish governing authority.

*Added by Acts 1986, No. 330, § 1.*

### **§ 114. Publicly owned cemeteries; mandatory trust accounts**

A. Funds received by a municipality for a publicly owned cemetery shall be deposited immediately into a trust account and shall be used by a municipality only for the purposes of constructing, operating, or maintaining a publicly owned cemetery within that municipality.

B. If a municipality desires to use such funds for a purpose other than the purposes provided for in Subsection A of this Section, the municipality shall submit the measure to the electorate of the municipality in a special election called for that purpose.

*Added by Acts 1997, No. 196. §1.*