

## **RS 8:132**

### CHAPTER 3-C. GRANT PARISH CEMETERY DISTRICT

#### §132. Grant Parish Cemetery District; creation; boundaries; purpose

The governing authority of Grant Parish is hereby authorized to create a public cemetery district to be designated as the Grant Parish Cemetery District, the boundaries of which shall be coterminous with the boundaries of Grant Parish. The objective and purpose of the Grant Parish Cemetery District created under the provisions of this Chapter shall be the acquisition, establishment, operation, and maintenance of one or more public cemeteries within the district.

Acts 1989, No. 147, §1.

## **RS 8:132.1**

§132.1. Board; qualification of members; appointment; vacancies; removal of members; officers

A. The Grant Parish Cemetery District shall be governed by a board of five commissioners, referred to in this Chapter as the "board", who shall be registered voters and residents of Grant Parish and who shall serve without compensation. The board shall be appointed by the governing authority of Grant Parish. Two of the initial commissioners appointed shall serve for two years, two for four years, and one for five years.

B. At the expiration of their respective initial terms of office, the successors to such initial appointees shall be appointed within thirty days for five-year terms. Vacancies shall be filled in accordance with the provisions of Subsection A of this Section. Any member of the board may be removed for cause and his appointment rescinded by two-thirds vote of the elected membership of the parish governing authority.

C. At its first meeting the board shall elect one of its members as chairman and may, in its discretion, elect other officers from the membership. Special meetings shall be held at such time and place as shall be specified by call of the chairman.

Acts 1989, No. 147, §1; Acts 2022, No. 574, §1.

## **RS 8:132.2**

### §132.2. Corporate status; powers and duties

A. The Grant Parish Cemetery District shall constitute a body corporate in law, with all the powers of a corporation. The district, through its board of commissioners, shall have the power and right to sue and be sued, and to do and perform any and all acts in its corporate capacity and in its corporate name which are necessary and proper for carrying out the purposes and object for which it is created.

B. The district, through its board of commissioners, is hereby granted and shall have and may exercise all powers necessary or convenient for carrying out its purposes, including but not limited to the following:

(1) The board may acquire, establish, operate, and maintain one or more public cemeteries within the district. However, the board shall have no authority to expropriate property.

(2) The board may incur debt and contract obligations.

(3) The board may establish all rules and regulations it deems necessary for any public cemetery acquired, established, operated, or maintained by the district.

(4) The board may employ a sexton and other employees and fix and pay their compensation.

(5) The board may contract with respect to any land acquired by it for cemetery purposes with any person on such terms and conditions and for such period of time as will, in the discretion of the board, assure the proper care, maintenance, and control of the public cemeteries located in the district.

(6) The board may establish lots, plots, or any 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 board, to be used and maintained exclusively for such purposes and subject to the laws of this state and ordinances of the parish.

C. The board shall construct and maintain the necessary roads and streets and shall provide for proper drainage in all public cemeteries in the district. The board shall provide upkeep and maintenance for public cemeteries in the district.

D. For purposes of this Chapter, a public cemetery shall include any cemetery owned by a municipality, by the parish, or by the district.

Acts 1989, No. 147, §1.

### **RS 8:132.3**

§132.3. District as a political subdivision; election imposing taxes, maximum tax; authority

The Grant Parish Cemetery District shall be a political subdivision of the state. For carrying out the purposes of the district as provided in this Chapter, under the provisions of the Constitution of Louisiana, the board, as the governing authority of the district, shall have the power to levy an ad valorem tax of not in excess of three mills on the dollar of assessed valuation on all immovable property in the district subject to taxation. However, no such tax may be imposed unless a majority of the electors voting on a proposition to levy the tax approve the proposition. The board shall have the authority to call an election, subject to approval by the parish governing authority, for the purpose of imposing such ad valorem taxes. Any election for the purpose of imposing such a tax shall be held in accordance with Chapter 6-A of the Louisiana Election Code. The tax, if authorized, shall be collected in the same manner and at the same time as ad valorem taxes on property subject to parish taxation are collected. The proceeds of any such tax shall be used exclusively for those public cemeteries within the district.

Acts 1989, No. 147, §1.