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IC 23-14-67
Chapter 67. Care of Cemeteries by Counties

IC 23-14-67-1
Application of chapter; determination of Civil War burial grounds

Sec. 1. (a) This chapter applies to a cemetery that:
(1) is without funds or sources of funds for reasonable maintenance;
(2) has suffered neglect and deterioration;
(3) may be the burial grounds for an Indiana pioneer leader or veteran of an American war, including the Revolutionary War; and
(4) either:
   (A) was established before 1875; or
   (B) is a burial ground for a veteran of the Civil War.

(b) A county cemetery commission shall determine if a cemetery is a burial ground for a veteran of the Civil War under subsection (a)(4)(B) based on evidence presented to the county cemetery commission from any of the following:
(1) The Indiana historical bureau established by IC 4-23-7-3.
(2) The Indiana historical society established under IC 23-6-3.
(3) A historical society (as defined in IC 36-10-13-3).
(4) The Indiana Landmarks.
(5) The division of historic preservation and archeology of the department of natural resources.


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 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.