

LEGISLATIVE BILL 715

Approved by the Governor February 20, 1974

Introduced by Whitney, 44

AN ACT relating to cemetery districts; to authorize a special tax and fund for acquiring cemetery property; to provide procedures; and to provide for the disposition of excess funds.
Be it enacted by the people of the State of Nebraska,

Section 1. The board of trustees of each cemetery district organized under Chapter 12, article 9, Reissue Revised Statutes of Nebraska, 1943, shall annually include in its proposed budget statement the amount of money deemed necessary in order for such district to acquire adequate cemetery land. After the adoption of the district's budget statement, the president and secretary shall certify the amount to be received from taxation for such purpose, according to the adopted budget statement, to the proper county clerk, or county clerks, and the proper county board or boards, which shall levy the required tax. The tax so levied for the acquisition of cemetery land in the district shall not exceed the amount so certified in the adopted budget statement nor exceed one half mill on the dollar upon the assessed value of all taxable property in such district, except intangible property. The tax levied pursuant to the provisions of this section shall be in addition to the tax levy authorized by section 12-914, Reissue Revised Statutes of Nebraska, 1943. Such tax shall be collected as other taxes are collected in the county by the county treasurer. The proceeds of the tax so levied and collected shall constitute a special fund for the acquisition of cemetery land in the district and shall be placed to the credit of the cemetery district, so authorizing such levy, and be paid to the treasurer of the cemetery district upon warrants drawn upon the fund by the board of trustees of the district. The county treasurer shall keep such fund separate and apart from other county funds. In case the amount of money produced by such tax levies shall exceed the amount expended or the amount necessary to insure availability of cemetery land, such excess shall be placed into the county general fund.