

## LEGISLATIVE BILL 808

Approved by the Governor April 16, 1986

Introduced by Vickers, 38

AN ACT relating to cities of the second class and villages; to amend section 17-938, Reissue Revised Statutes of Nebraska, 1943; to authorize the reclamation of certain cemetery lots and subdivisions; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 17-938, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-938. (1) The mayor and city council or the board of trustees of such city or village are hereby empowered to levy a tax not to exceed five and two-tenths cents on each one hundred dollars upon the actual value of all taxable property in such city or village, except intangible property, for any one year for improving, adorning, protecting, and caring for such cemetery.

(2) Except as provided in subsection (3) of this section, all ~~the~~ certificates to any lot or lots, upon which no interments shall have been made, and which have been sold for burial purposes under the provisions of section 17-941, may be declared forfeited and subject to resale if, for more than three consecutive years, all charges and liens, as provided herein or by any of the rules, regulations, or bylaws of ~~said~~ the association, are not promptly paid by the holders of ~~said~~ such certificates. All certificates to any lot or lots sold shall contain a forfeiture clause to the effect that if no interment shall have been made on ~~said~~ the lot or lots and all liens and charges paid, as provided ~~herein~~ in this subsection or by ordinance or in the bylaws of the association, such certificate and the rights under the same may, at the option of the cemetery board, with the sanction of the mayor and council, or of the ~~chairman~~ chairperson and board of trustees, as the case may be, be declared null and void and the ~~said~~ lot or lots shall be subject to resale as in the first instance.

(3) When any lot has ; ~~PROVIDED~~; that when any lots have been transferred by warranty deed or by a deed

conveying a fee simple title, the above provision in regard to forfeiture and resale shall not apply, but there has been no burial in any such lot or subdivision thereof and no payment of annual assessments for a period of three years, the cemetery board, with the sanction of the mayor and council or of the chairperson and board of trustees, as the case may be, may reclaim the unused portion of such lot or subdivision after notifying the record owner or his or her heirs or assigns, if known, by certified mail and publishing notice of its intention to do so. Such notice shall be published once each week for four weeks in a newspaper of general circulation throughout the county in which the cemetery is located, shall describe the lot or subdivision proposed to be reclaimed, and shall be addressed to the person in whose name such portion stands of record or, if there is no owner of record, to all persons claiming any interest in such lot or subdivision. If no person appears to claim such lot or subdivision and pay all delinquent assessments with interest within fifteen days after the last date of such publication, the cemetery board may by resolution reclaim such lot or subdivision. Such reclamation shall be complete upon a filing of a verified copy of such resolution, together with proof of publication, in the office of the register of deeds.

Sec. 2. That original section 17-938, Reissue Revised Statutes of Nebraska, 1943, is repealed.