

## **IC 23-14-70**

### **Chapter 70. Trusts for Cemetery Associations**

#### **IC 23-14-70-1**

##### **Power to receive deposit of money; use of interest**

Sec. 1. (a) The board of commissioners of a county may receive from or on behalf of a:

- (1) cemetery corporation;
- (2) church;
- (3) association; or
- (4) organization;

that has been dissolved or is to be dissolved a deposit of money to be held in trust under terms that are designated in writing.

(b) Funds may be provided under section 1 of this chapter to the board of commissioners of:

- (1) the county in which the cemetery of the cemetery corporation, church, association, or organization is located; or
- (2) the county adjoining and nearest to the county described in subdivision (1).

(c) The interest on the funds received under subsection (a) shall be used to keep in good condition any:

- (1) abandoned cemetery;
- (2) public incorporated cemetery; or
- (3) lots, monuments, mausoleums, vaults, or other burial structures in any cemetery.

(d) A board of commissioners may not expend more for the purpose set forth in subsection (c) than the interest earned from the loan or investment of the funds.

*As added by P.L.52-1997, SEC.44.*

#### **IC 23-14-70-2**

##### **Investment of money**

Sec. 2. All money received by a board of commissioners under section 1 of this chapter may be invested in compliance with IC 20-42-1-14.

*As added by P.L.52-1997, SEC.44. Amended by P.L.2-2006, SEC.181.*

#### **IC 23-14-70-3**

##### **Distribution of accrued interest**

Sec. 3. The county auditor shall distribute the interest accrued on any cemetery fund or funds received under section 1 of this chapter on the last Monday of January of each year to the following person or persons:

- (1) The trustee of the township in which an abandoned or unincorporated cemetery is located.
- (2) The trustee of the township lying on the east or south of the cemetery if the cemetery is located on a county boundary or a township boundary.
- (3) The treasurer of the board of directors of an incorporated

cemetery.  
*As added by P.L.52-1997, SEC.44.*

#### **IC 23-14-70-4**

##### **Receipts and vouchers**

Sec. 4. (a) A township trustee or treasurer of the board of directors of an incorporated cemetery who receives a distribution under section 3 of this chapter shall make a receipt or voucher for any money paid out.

(b) A receipt or voucher made under subsection (a) must state:

- (1) the amount paid out;
- (2) the purpose for which the money was expended; and
- (3) the fund from which the money came.

(c) The receipts and vouchers made under subsection (a) shall be:

- (1) filed with the county auditor before January 2 of each year; and
- (2) presented to the board of commissioners for examination and approval at the January meeting of the board of commissioners.

*As added by P.L.52-1997, SEC.44.*

#### **IC 23-14-70-5**

##### **Liability of auditor or county**

Sec. 5. (a) The auditor is liable on the auditor's bond for any neglect or failure of duty with respect to funds received under section 1 of this chapter in the same manner as with respect to the school fund.

(b) The county is also liable for the preservation of the principal and the payment of the interest on the funds received under section 1 of this chapter to the same extent that it is liable with respect to the principal and interest of the school fund.

*As added by P.L.52-1997, SEC.44.*

#### **IC 23-14-70-6**

##### **Effect of chapter on certain bequests, legacies, or endowments; payment or return of money deposited**

Sec. 6. (a) This chapter does not affect a bequest, legacy, or endowment that is under or comes under the control of:

- (1) the board of directors of an incorporated cemetery; or
- (2) the trustees or officers of a church, association, or other organization.

(b) This chapter does not affect a bequest, legacy, or endowment received under this chapter.

(c) If a cemetery is under the control of:

- (1) an organized board of directors of an incorporated cemetery; or
- (2) the trustees or officers of a church, association, or other organization;

the board of county commissioners may, on its own initiative or upon request of the proper officers of the cemetery, pay over or return to

the treasurer of the cemetery any money deposited with the county under this chapter.

(d) Money paid over or returned under subsection (c) shall be held and managed by the cemetery corporation, church, association, or organization in compliance with the terms of the bequest, legacy, or endowment, and in compliance with applicable statutes.

*As added by P.L.52-1997, SEC.44.*