

CHAPTER 3  
DEPARTMENTS  
Article 9 Municipal Cemetery

**§3-901 MUNICIPAL CEMETERY; OPERATION AND FUNDING.** The Municipality owns and manages the Municipal Cemetery through the Cemetery Board. The Governing Body, for the purpose of defraying the cost of the care, management, maintenance, and beautification of the Cemetery may each year levy a tax not exceeding the maximum limit prescribed by State law, on the actual valuation of all real estate and personal property within the Municipality that is subject to taxation. The revenue from the said tax shall be known as the Cemetery Fund and shall include all gifts, grants, deeds of conveyance, bequests, money, stocks, bonds, or other valuable income producing personal property and real estate from any source for the purpose of endowing the Cemetery. The Cemetery Fund shall at all times be in the custody of the Municipal Treasurer. (Ref. 12-301 through 12-403 RS Neb.)

**§3-902 MUNICIPAL CEMETERY; GIFTS.** The Mayor and Council are empowered and authorized to receive by gift or devise real estate for cemetery purposes. The Mayor and Council are also empowered and authorized to receive by gift, grant, deed or conveyance, devise or bequest from any person, personal property of any kind or description, including money, stocks, bonds, securities, endowments, trust funds, equipment, supplies, records, and plats for cemetery purposes. The Mayor and Council are likewise empowered and authorized, for cemetery purposes, to receive by gift, devise or bequest real and personal property of any kind or description, including money, stocks, bonds, securities, endowments, trust funds, equipment, supplies, records and plats belonging to any cemetery association or associations, which said cemetery has already been properly surveyed and platted and used for cemetery purposes. In the event the City through its Mayor and Council, should desire to purchase any cemetery belonging to any corporation, partnership, association or individual, which said cemetery has already been properly surveyed and platted and used for cemetery purposes, then the Mayor and Council are authorized and empowered to purchase said cemetery. Where such real estate and personal property is acquired by gift, devise or bequest, the title shall then be in the City upon the conditions imposed by the donor and upon acceptance by the Mayor and Council. Where such real estate is acquired by purchase or by virtue of the exercise of the right of eminent domain, and the personal property

CHAPTER 3  
DEPARTMENTS  
Article 9 Municipal Cemetery

is acquired by purchase, the title shall then absolutely be in the City.

**§3-903 MUNICIPAL CEMETERY; IMPROVEMENTS.** The Mayor and Council may survey, plat, map, grade, fence, ornament, and otherwise improve all burial and cemetery grounds and avenues leading thereto acquired or owned by the City. The Mayor and Council may construct walks and protect ornamental trees therein, and provide for paying the expenses thereof.

**§3-904 MUNICIPAL CEMETERY; CONVEYANCE OF LOTS.** The Governing Body may convey cemetery lots by Certificate signed by the Mayor, and countersigned by the Municipal Clerk under the Municipal Seal specifying that the person to whom the same is issued is the owner of the lot described therein by number for the purpose of interment. The said Certificate shall give a right in fee simple to the proprietor, his heirs, and assigns. The Certificate shall then be recorded in the office of the County Clerk.

The Mayor and Council may limit the number of cemetery lots which shall be owned by the same persons at the same time. They may prescribe rules for enclosing, adorning and erecting monuments, and tombstones on cemetery lots. They may prohibit any diversion of the use of such lots and any improper adornment thereof; but no religious test shall be made as to the ownership of lots, the burial therein, or the ornamentation of graves or of such lots. (*Ref. 16-243 RS Neb.*)

**§3-905 MUNICIPAL CEMETERY; LOT TRANSFERS.** Any person who wishes to transfer a certificate may do so by surrendering the original certificate to the Municipal Clerk, who shall issue a new certificate upon the receipt of the recording fee set by resolution of the Governing Body.

**§3-906 MUNICIPAL CEMETERY; RECLAMATION.** When any lot has been transferred by warranty deed or by a deed conveying a fee simple title, but there has been no burial in any such lot or subdivision thereof and no payment of annual assessments for a period of three (3) years, the Cemetery Board with the sanction of the Governing Body, may reclaim the unused portion of such lot or subdivision after notifying the recorded owner or this or her heirs or assigns, if known, by certified mail and publishing notice

CHAPTER 3  
DEPARTMENTS  
Article 9 Municipal Cemetery

of its intention to do so. Such notice shall be published once each week for four (4) 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 (15) 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.

**§3-907 MUNICIPAL CEMETERY; PERPETUAL CARE.** (1) The Mayor and Council may set aside the proceeds of the sale of lots as perpetual funds to be invested as provided by ordinance. The income from the fund may be used for the general care, management, maintenance, improvement, beautifying, and welfare of the cemetery. The principal of the perpetual fund may be used for the general care, management, maintenance, improvement, beautifying, and welfare of the cemetery as long as no more than twenty percent (20%) of the principal is so used in any fiscal year and no more than forty percent (40%) of the principal is so used in any period of ten consecutive years. The principal of the perpetual fund may be used for the purchase and development of additional land to be used for cemetery purposes as long as no more than twenty-five percent (25%) of the principal is so used in any fiscal year and no more than thirty-five percent (35%) of the principal is so used in any period of ten consecutive fiscal years.

(2) The Mayor and Council may receive money by donation, bequest, or otherwise for credit to the perpetual fund to be invested as provided by ordinance or as conditioned by the donor. The income therefrom may be used for the general care, management, maintenance, improvement, beautifying, and welfare of the cemetery as the donor may designate. The principal therefrom may be used for the general care, management, maintenance, improvement, beautifying, and welfare of the cemetery as the donor may

CHAPTER 3  
DEPARTMENTS  
Article 9 Municipal Cemetery

designate as long as no more than twenty percent (20%) of the principal is so used in any fiscal year and no more than forty percent (40%) of the principal is so used in any period of ten consecutive fiscal years. The principal therefrom may also be used for the purchase and development of additional land to be used for cemetery purposes as the donor may designate as long as no more than twenty-five percent (25%) of the principal is so used in any fiscal year and no more than thirty-five percent (35%) of the principal is so used in any period of ten consecutive fiscal years.

(3) This section does not limit the use of any money that comes to the City by donation, bequest, or otherwise that is not designed to be credited to the perpetual fund or that allows greater use for purchase or development of additional land to be used for cemetery purposes. (*Amended Ord. No. 1800, 08/02/11*)