

2023 Kansas Statutes

14-1052. Cemetery property transferred from cemetery association; management, control and operation by city; tax levy, use of proceeds. (a) Upon the completion of the transfer of all the property, assets and records of the cemetery association to the city as provided in subsection (a) of K.S.A. 14-1051 the governing body of the city:

(1) Shall have and shall assume the management, control, operation and maintenance of such cemetery, cemetery lands, and other cemetery property, assets and records, the same to be exercised in the manner as now or may be hereafter provided by law for the management, control, operation and maintenance of cemeteries, cemetery lands and property by cities of the second class;

(2) shall assume and be liable for all indebtedness and liabilities of the cemetery association existing at the time of such transfer; and

(3) shall place all moneys and securities, which were in the perpetual care fund of the cemetery association and transferred to the city, in a separate permanent fund and may invest and reinvest the same in investments authorized by K.S.A. 12-1675, and amendments thereto, in the manner prescribed therein and shall use only the income from such investments for the purposes and uses for which said fund was originally created by the cemetery association.

(b) The governing body of a city that has accepted the transfer of property, assets, books and records of the cemetery association as provided in this act and has assumed the management, control, maintenance and operation of the property so transferred, may levy an annual tax on all the tangible taxable property in such city for the purpose of providing funds for the care, maintenance and operation of such cemetery and to pay liabilities and expenses and to pay a portion of the principal and interest on bonds issued by such city under the authority of K.S.A. 12-1774, and amendments thereto.

History: L. 1951, ch. 216, § 6; L. 1970, ch. 81, § 17; L. 1975, ch. 494, § 26; L. 1977, ch. 54, § 18; L. 1979, ch. 52, § 75; July 1.