

## 2018 Kansas Statutes

**19-3106. Abandoned or uncared for cemeteries or burial places; tax levy, use of proceeds.** In any county in this state in which there is located a cemetery or other burial place in which three or more human bodies have been interred, and which cemetery or burial place has been abandoned and not cared for, for a period of at least five years, the board of county commissioners of the county is hereby authorized to provide for the care of such cemetery or burial place. For the purpose of providing funds for such care and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, the board of county commissioners is authorized to make an annual tax levy on all taxable tangible property of the county.

**History:** L. 1949, ch. 221, § 1; L. 1970, ch. 100, § 26; L. 1979, ch. 52, § 123; L. 1999, ch. 154, § 37; May 27.