## LEGISLATIVE BILL 249

Approved by the Governor April 6, 1979

Introduced by Urban Affairs Committee, George, 16, Chmn.; Merz, 1; Schmit, 23; Lewis, 45; Koch, 12

AN ACT to amend section 17-938, Reissue Revised Statutes of Nebraska, 1943, relating to cemeteries; to change a mill levy; 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. 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 two one and one half mills on the dollar upon the assessed 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. All 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 by-laws of said association, are not promotly paid by the holders of said 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 lot or lots and all liens and charges paid, as provided herein or by ordinance or in the by-laws 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 and board of trustees, as the case may be, be declared null and void and the said lot or lots be subject to resale as in the first instance: <u>Provided</u> that when any lots have been transferred by warranty leed or by a deed conveying a fee simple title, the above provision in regard to forfeiture and resale shall not apply.

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 That original section 17-938, Reissue Revised Statutes of Nebraska, 1943, is repealed.