

**ONE HUNDRED THIRD LEGISLATURE - SECOND SESSION - 2014**  
**COMMITTEE STATEMENT**  
**LB855**

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**Hearing Date:** Monday January 27, 2014  
**Committee On:** General Affairs  
**Introducer:** Wallman  
**One Liner:** Change provisions for formation and operation of cemetery associations

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 8 Senators Bloomfield, Coash, Crawford, Johnson, Karpisek, Krist, Lautenbaugh, Schilz  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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<b>Proponents:</b> Sen. Norm Wallman Matt Bauman Dan Crawford Elaine Menzel Tracy Crawford	<b>Representing:</b> Introducer Gage County Commissioner, District 2 self NE Association of County Officials self
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<b>Opponents:</b>	<b>Representing:</b>
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<b>Neutral:</b> Greg Easley	<b>Representing:</b> NE Cemetery Association
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**Summary of purpose and/or changes:**

LB 855 provides for a process to transfer responsibility for an abandoned cemetery from a county to a cemetery association.

Section 1 - A cemetery association that takes over a cemetery from a county is required to make a good faith effort to map the cemetery and file an annual audit.

Section 2 - Requires the cemetery association to mow at least once a year with one mowing occurring within two weeks of Memorial Day.

Sections 3, 4, 5, 6, 7, 8, 9, 10, and 11 - Include stylistic, clarifying and cleanup language such as the use of the term "cemetery association" only applies to the section in which that particular cemetery association was formed. Clarify that public meeting notices must be published in the precinct or township in which the cemetery is located. New subsections were created for easier navigation through the statute.

Section 12 - Outlines how a county may transfer an abandoned or neglected pioneer cemetery to a cemetery association.

(1) The county has been maintaining the cemetery for five years.

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(2) The planning commission reviews transfer proposal.

(3) The county board holds a public hearing and can then approve the transfer with a resolution.

Section 13 - Clarifies the definition of "cemetery associations".

Section 14 - Clarifies that where existing law allows 1/5 of the resident plot owners of a cemetery within a city to form a cemetery association that this provision also applies to villages.

Section 15 - Repeals various sections.

Section 16 - Contains an emergency clause.

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**Explanation of amendments:**

The committee amendment removes the requirement for an audit for cemeteries formed under this section if the cemetery association has less than \$10,000 in its perpetual care trust fund. If it has between \$10,000 and \$100,000 then a compilation is required. If it has more than \$100,000 then an audit is required. The committee amendment also states that for each cemetery plot sold, \$100 will be placed in the perpetual care trust fund.

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Russ Karpisek, Chairperson