

HOUSE BILL No. 1178

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-11-4; IC 23-14; IC 32-23-13-10.

Synopsis: Township cemetery ownership and maintenance. Transfers from townships to counties the current provisions concerning cemetery establishment, ownership, and maintenance. Requires townships to transfer to the county in which the township is located cemetery related property and responsibilities before January 1, 2020.

Effective: July 1, 2019.

Ziemke, Mahan

January 8, 2019, read first time and referred to Committee on Local Government.



First Regular Session of the 121st General Assembly (2019)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2018 Regular and Special Session of the General Assembly.

HOUSE BILL No. 1178

A BILL FOR AN ACT to amend the Indiana Code concerning business and other associations.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-11-4, AS AMENDED BY P.L.86-2018,
2 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2019]: Sec. 4. (a) The exemption application referred to in
4 section 3 of this chapter is not required if the exempt property is owned
5 by the United States, the state, an agency of this state, or a political
6 subdivision (as defined in IC 36-1-2-13). However, this subsection
7 applies only when the property is used, and in the case of real property
8 occupied, by the owner.

9 (b) The exemption application referred to in section 3 of this chapter
10 is not required if the exempt property is a cemetery:
11 (1) described by IC 6-1.1-2-7; or
12 (2) maintained by a ~~township~~ **county** executive under
13 IC 23-14-68.

14 (c) The exemption application referred to in section 3 of this chapter
15 is not required if the exempt property is owned by the bureau of motor
16 vehicles commission established under IC 9-14-9.

17 (d) The exemption application referred to in section 3 or 3.5 of this



- 1 chapter is not required if:
- 2 (1) the exempt property is;
- 3 (A) tangible property used for religious purposes described in
- 4 IC 6-1.1-10-21;
- 5 (B) tangible property owned by a church or religious society
- 6 used for educational purposes described in IC 6-1.1-10-16;
- 7 (C) other tangible property owned, occupied, and used by a
- 8 person for educational, literary, scientific, religious, or
- 9 charitable purposes described in IC 6-1.1-10-16; or
- 10 (D) other tangible property owned by a fraternity or sorority
- 11 (as defined in IC 6-1.1-10-24);
- 12 (2) the exemption application referred to in section 3 or 3.5 of this
- 13 chapter was filed properly at least once for a religious use under
- 14 IC 6-1.1-10-21, an educational, literary, scientific, religious, or
- 15 charitable use under IC 6-1.1-10-16, or use by a fraternity or
- 16 sorority under IC 6-1.1-10-24; and
- 17 (3) the property continues to meet the requirements for an
- 18 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or
- 19 IC 6-1.1-10-24.
- 20 (e) If, after an assessment date, an exempt property is transferred or
- 21 its use is changed resulting in its ineligibility for an exemption under
- 22 IC 6-1.1-10, the county assessor shall terminate the exemption for that
- 23 assessment date. However, if the property remains eligible for an
- 24 exemption under IC 6-1.1-10 following the transfer or change in use,
- 25 the exemption shall be left in place for that assessment date. For the
- 26 following assessment date, the person that obtained the exemption or
- 27 the current owner of the property, as applicable, shall, under section 3
- 28 of this chapter and except as provided in this section, file a certified
- 29 application in duplicate with the county assessor of the county in which
- 30 the property that is the subject of the exemption is located. In all cases,
- 31 the person that obtained the exemption or the current owner of the
- 32 property shall notify the county assessor for the county where the
- 33 tangible property is located of the change in ownership or use in the
- 34 year that the change occurs. The notice must be in the form prescribed
- 35 by the department of local government finance.
- 36 (f) If the county assessor discovers that title to or use of property
- 37 granted an exemption under IC 6-1.1-10 has changed, the county
- 38 assessor shall notify the persons entitled to a tax statement under
- 39 IC 6-1.1-22-8.1 for the property of the change in title or use and
- 40 indicate that the county auditor will suspend the exemption for the
- 41 property until the persons provide the county assessor with an affidavit,
- 42 signed under penalties of perjury, that identifies the new owners or use



1 of the property and indicates whether the property continues to meet
 2 the requirements for an exemption under IC 6-1.1-10. Upon receipt of
 3 the affidavit, the county assessor shall reinstate the exemption under
 4 IC 6-1.1-15-12.1. However, a claim under IC 6-1.1-26-1.1 for a refund
 5 of all or a part of a tax installment paid and any correction of error
 6 under IC 6-1.1-15-12.1 must be filed not later than three (3) years after
 7 the taxes are first due.

8 SECTION 2. IC 23-14-63-1 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. This chapter applies
 10 whenever ten (10) or more heads of families:

11 (1) who reside in:

12 (A) a ~~township; county;~~ or

13 (B) the immediate vicinity of a cemetery owned by a ~~township;~~
 14 ~~county;~~ and

15 (2) who own lots in and whose dead relatives are buried in a
 16 cemetery owned by the ~~township; county;~~

17 organize, either by themselves or with others, as a corporation for the
 18 burial of the dead and the maintenance of a cemetery.

19 SECTION 3. IC 23-14-63-2 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) The persons
 21 described in section 1 of this chapter may file with the ~~township trustee~~
 22 ~~county executive~~ a petition asking for the conveyance of the cemetery
 23 owned by the ~~township county~~ to the corporation.

24 (b) The persons filing the petition under subsection (a) must give
 25 notice of the filing at least three (3) weeks before the filing in
 26 accordance with IC 5-3-1-2 by publishing a notice concerning the
 27 petition in a newspaper:

28 (1) that is published in the ~~township; county;~~ or

29 (2) if there is no newspaper published in the ~~township; county,~~ in
 30 the newspaper published nearest to the ~~township- county.~~

31 SECTION 4. IC 23-14-63-4 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. The ~~township~~
 33 ~~trustee; county executive,~~ if satisfied that the petition is signed by a
 34 majority of the owners of lots in the cemetery who are residents of the
 35 ~~township county~~ or of the immediate vicinity of the cemetery, shall
 36 convey the cemetery to the corporation formed by the petitioners.

37 SECTION 5. IC 23-14-63-5 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) A corporation to
 39 which a cemetery is conveyed under section 4 of this chapter:

40 (1) shall control the cemetery;

41 (2) shall ornament, beautify, and improve the cemetery;

42 (3) may purchase additions and sell lots in the cemetery;



1 (4) may assess all lots for the care, improvement, and
2 beautification of the cemetery;

3 (5) may receive and hold in trust gifts, donations, and legacies to
4 be devoted to the purposes referred to in subdivisions (1) through
5 (4); and

6 (6) may exercise all the powers of a corporation organized under
7 any statute for the purpose of owning, managing, and maintaining
8 cemeteries.

9 (b) All actions that the corporation takes in accordance with statutes
10 concerning cemeteries before the cemetery is conveyed by the ~~township~~
11 ~~trustee county executive~~ to the corporation are valid and binding on all
12 parties involved in the actions.

13 SECTION 6. IC 23-14-64-1 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. This chapter applies
15 whenever the board of directors of a cemetery association existing
16 under any Indiana statute before March 9, 1939, determines by a
17 majority vote to convey the real estate belonging to the association to
18 the ~~township county~~ in which the association's cemetery is located.

19 SECTION 7. IC 23-14-64-2 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. A ~~township trustee~~
21 ~~county executive~~ may accept a conveyance of real estate described in
22 section 1 of this chapter. After the conveyance, the ~~township trustee~~
23 ~~county executive~~ shall maintain the cemetery as a public cemetery.

24 SECTION 8. IC 23-14-64-3 IS AMENDED TO READ AS
25 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) If a cemetery
26 association that conveys real estate to a ~~township county~~ under this
27 chapter has endowment funds, cash, securities, or other assets, the
28 funds, cash, securities, or other assets shall be paid over to the
29 ~~township trustee county executive~~ when the real estate owned by the
30 association is conveyed to the ~~township county~~.

31 (b) A ~~township trustee county executive~~ who receives cash,
32 securities, endowment funds, or other assets under subsection (a) may
33 use them only:

34 (1) to purchase additional land for the cemetery;

35 (2) to make permanent improvements to the cemetery; or

36 (3) for the upkeep and maintenance of the cemetery.

37 SECTION 9. IC 23-14-64-4 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. All expenses
39 incurred by the ~~trustee county executive~~ in administering this chapter
40 shall be paid out of the ~~township fund of the township county general~~
41 ~~fund~~.

42 SECTION 10. IC 23-14-68-2 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. The ~~trustee of each~~
 2 ~~township county executive of each county~~ shall locate and maintain
 3 all the cemeteries described in section 1(a) of this chapter that are
 4 within the ~~township~~ **county**. However, a cemetery association claiming
 5 assistance under this chapter shall furnish a verified statement of assets
 6 and liabilities **and report the cemeteries and their locations** to the
 7 ~~township trustee~~ **county executive**.

8 SECTION 11. IC 23-14-68-4, AS AMENDED BY P.L.14-2018,
 9 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2019]: Sec. 4. (a) The ~~township~~ **county**:

- 11 (1) shall appropriate enough money to provide for the care, repair,
 12 and maintenance of each cemetery described in section 1(a) of
 13 this chapter that is located within the ~~township~~ **county**; and
 14 (2) may appropriate enough money to provide for maintenance of
 15 a cemetery described in section 1(b) of this chapter to which the
 16 ~~trustee of the township county executive~~ provides assistance
 17 under section 4.5 of this chapter.

18 Funds shall be appropriated under this subsection in the same manner
 19 as other ~~township county~~ appropriations.

20 (b) The ~~township county~~ may levy a ~~township county~~ cemetery tax
 21 to create a fund for maintenance of cemeteries under this chapter. If a
 22 fund has not been provided for maintenance of cemeteries under this
 23 chapter, part of the ~~township county general~~ fund may be used.

24 SECTION 12. IC 23-14-68-4.5, AS ADDED BY P.L.14-2018,
 25 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2019]: Sec. 4.5. (a) If the ~~trustee of a township county~~
 27 ~~executive~~ reasonably believes that:

28 (1) the funds available to a cemetery that is located in the
 29 ~~township county~~ and described in section 1(b) of this chapter
 30 from:

- 31 (A) the perpetual care fund maintained by the owner of the
 32 cemetery under IC 23-14-48; and
 33 (B) any other source;

34 are not sufficient to provide for the maintenance of the cemetery;
 35 and

36 (2) providing financial assistance to the cemetery described in
 37 subdivision (1) will help to prevent the full responsibility for
 38 maintenance of the cemetery from falling on the ~~township county~~
 39 under:

- 40 (A) sections 1(a) and 4(a)(1) of this chapter;
 41 (B) IC 23-14-64; or
 42 (C) another provision of this article;



1 the ~~trustee county executive~~ may provide financial assistance to the
 2 cemetery for the maintenance of the cemetery.

3 (b) Financial assistance provided by a ~~trustee county executive~~ to
 4 a cemetery under this section may be provided from:

5 (1) the fund for maintenance of cemeteries created under section
 6 4(b) of this chapter; or

7 (2) money appropriated under section 4(a)(2) of this chapter.

8 SECTION 13. IC 23-14-68-5 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. A ~~township trustee~~
 10 **county executive** who fails to perform the ~~trustee's county executive's~~
 11 duties under this chapter commits a Class C infraction.

12 SECTION 14. IC 23-14-68-6, AS ADDED BY P.L.24-2015,
 13 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2019]: Sec. 6. (a) A ~~township trustee who~~ **county executive**
 15 **who** is maintaining a cemetery under section 2 of this chapter may sell
 16 plots (as defined in IC 23-14-33-25) within the cemetery that are not
 17 known to be owned by any plot owner (as defined in IC 23-14-33-26)
 18 for use in the interment, entombment, or inurnment of human remains.

19 (b) Proceeds from the sale of a plot under subsection (a) shall be:

20 (1) deposited in the fund for maintenance of cemeteries, if the
 21 ~~township county~~ has established such a fund under section 4(b)
 22 of this chapter; or

23 (2) deposited in the ~~township county general fund of the~~
 24 ~~township~~, if the ~~township county~~ has not established a fund for
 25 maintenance of cemeteries.

26 SECTION 15. IC 23-14-69-1 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. This chapter applies
 28 to the following:

29 (1) A public cemetery that belongs to a ~~township~~ **county**.

30 (2) An addition to a public cemetery that belongs to a ~~township~~
 31 **county**.

32 SECTION 16. IC 23-14-69-2 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. This chapter does not
 34 apply to the following:

35 (1) A cemetery that is owned or controlled by a city, a town, or a
 36 voluntary association.

37 (2) A cemetery that is maintained by a ~~township county~~ under
 38 IC 23-14-68.

39 SECTION 17. IC 23-14-69-3, AS AMENDED BY P.L.2-2008,
 40 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2019]: Sec. 3. A ~~township trustee county executive~~ shall care
 42 for and maintain each cemetery to which this chapter applies that is



1 located in the ~~township~~, **county**, keeping the cemeteries in a
2 respectable condition by:

- 3 (1) destroying detrimental plants (as defined in IC 15-16-8-1),
4 noxious weeds, and rank vegetation; and
5 (2) removing all unsightly accumulations and debris.

6 SECTION 18. IC 23-14-69-4 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) The ~~township~~
8 **trustee county executive** may accept donations of land suitable for a
9 public cemetery if the ~~township trustee county executive~~ considers
10 acceptance of the land to be in the best interests of the ~~township~~
11 **county**.

12 (b) Donated land shall be:

- 13 (1) conveyed to the ~~township~~, **county**;
14 (2) set apart by the **trustee county executive** for a public
15 cemetery; and
16 (3) kept in good condition and repair by the ~~township trustee~~
17 **county executive**.

18 SECTION 19. IC 23-14-69-5, AS AMENDED BY THE
19 TECHNICAL CORRECTIONS BILL OF THE 2019 GENERAL
20 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2019]: Sec. 5. (a) If:

- 22 (1) no land suitable for a public cemetery is donated to a
23 ~~township~~, **county**; and
24 (2) if the ~~township county~~ legislative body adopts a resolution
25 approving the purchase;

26 the ~~township county~~ executive may purchase land for the purpose of
27 establishing a public cemetery.

28 (b) When land is purchased and conveyed to the ~~township county~~
29 under subsection (a), the land must be set apart, kept in repair, and
30 used as provided in section 6 of this chapter.

31 SECTION 20. IC 23-14-69-6 IS AMENDED TO READ AS
32 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 6. A public cemetery
33 of a ~~township county~~ may be used by the inhabitants of the ~~township~~
34 **county** for the interment of the dead. The ~~township trustee county~~
35 **executive** may prescribe regulations governing the use of the cemetery.

36 SECTION 21. IC 23-14-69-7, AS AMENDED BY P.L.113-2006,
37 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2019]: Sec. 7. (a) When a ~~township county~~ acquires title to
39 land by donation, purchase, or otherwise for a public cemetery, the
40 ~~trustee of the township county executive~~ shall:

- 41 (1) lay out the land in lots with streets and walks;
42 (2) plat the land; and



1 (3) record the plat in the office of the recorder of the county.

2 (b) For recording a plat under subsection (a), the recorder shall
3 collect the same fees as are allowed for similar recordings.

4 (c) The lots laid out and platted under subsection (a) must be
5 numbered. A specific part of the lots must be:

6 (1) set apart; and

7 (2) designated on the plat;
8 for a potter's field.

9 (d) After the plat has been recorded, the ~~township trustee county~~
10 **executive** shall appoint:

11 (1) one (1) disinterested freeholder of the ~~township; county;~~ and

12 (2) one (1) disinterested appraiser licensed under IC 25-34.1;

13 who are residents of Indiana to appraise and fix the value of all the lots
14 on the plat, except the part assigned to the potter's field under
15 subsection (c). The appraisal shall be filed with and preserved by the
16 ~~township trustee. county executive.~~

17 SECTION 22. IC 23-14-69-8 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 8. (a) The ~~township~~
19 **trustee county executive** may sell and convey the lots in a cemetery to
20 which this chapter applies at a private sale to persons who desire to
21 purchase them. The ~~trustee county executive~~ shall not sell a lot under
22 this subsection at less than the value fixed for the lot under section 7 of
23 this chapter.

24 (b) The proceeds of the sale of lots in a cemetery under subsection
25 (a) shall be used to pay the expenses that the ~~township trustee county~~
26 **executive** may incur under this chapter for the cemetery. Any surplus
27 shall be held as a fund for use in keeping the cemetery in repair.

28 (c) The ~~township trustee county executive~~ shall keep an accurate
29 account of:

30 (1) the money received by the township trustee for the purpose of
31 keeping the cemetery in repair; and

32 (2) the sums that the ~~township trustee county executive~~ has paid
33 out, and for which the ~~trustee county executive~~ has taken
34 vouchers.

35 SECTION 23. IC 23-14-69-9 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9. All expenses
37 incurred by the ~~township trustee county executive~~ for administering
38 this chapter shall be paid out of the ~~township county general fund. of~~
39 ~~the township.~~

40 SECTION 24. IC 23-14-70-3 IS AMENDED TO READ AS
41 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. The county auditor
42 shall distribute the interest accrued on any cemetery fund or funds



1 received under section 1 of this chapter on the last Monday of January
2 of each year to the following person or persons:

3 (1) The ~~trustee of the township~~ **county executive of the county**
4 in which an abandoned or unincorporated cemetery is located.

5 (2) The ~~trustee of the township~~ **county executive of the county**
6 lying on the east or south of the cemetery if the cemetery is
7 located on a county boundary. ~~or a township boundary.~~

8 (3) The treasurer of the board of directors of an incorporated
9 cemetery.

10 SECTION 25. IC 23-14-70-4 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) A ~~township~~
12 ~~trustee~~ **county executive** or treasurer of the board of directors of an
13 incorporated cemetery who receives a distribution under section 3 of
14 this chapter shall make a receipt or voucher for any money paid out.

15 (b) A receipt or voucher made under subsection (a) must state:

16 (1) the amount paid out;

17 (2) the purpose for which the money was expended; and

18 (3) the fund from which the money came.

19 (c) The receipts and vouchers made under subsection (a) shall be:

20 (1) filed with the county auditor before January 2 of each year;

21 and

22 (2) presented to the board of commissioners for examination and
23 approval at the January meeting of the board of commissioners.

24 SECTION 26. IC 23-14-75-1, AS AMENDED BY P.L.163-2006,
25 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2019]: Sec. 1. This chapter applies to a city, town, or ~~township~~
27 **county** that:

28 (1) owns a cemetery that has been in existence for at least thirty
29 (30) years; or

30 (2) desires to own a public cemetery.

31 SECTION 27. IC 23-14-75-2, AS AMENDED BY P.L.163-2006,
32 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2019]: Sec. 2. If land has not been appropriated or set apart by
34 the owners by platting for a public cemetery and it is necessary to
35 purchase real estate for the cemetery,

36 (1) the legislative body of the city, ~~or town,~~ or

37 (2) ~~the executive of the township;~~ **county**

38 has the power of eminent domain to condemn and appropriate the land
39 for cemetery purposes under proceedings provided by statute.

40 SECTION 28. IC 23-14-76-1 IS AMENDED TO READ AS
41 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. This chapter does not
42 apply to a cemetery owned by a county. ~~or a township.~~ However, if a



1 cemetery owned by a county or township is sold to a private entity, the
2 purchaser is subject to this chapter.

3 SECTION 29. IC 32-23-13-10, AS ADDED BY P.L.28-2015,
4 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2019]: Sec. 10. (a) Any payment that is owed by the adjacent
6 mineral producer petitioner under a mineral lease executed with the
7 trustee shall be paid by the petitioner to the clerk of the court.

8 (b) A person that wishes to claim the funds described in subsection
9 (a) must file a verified claim with the court setting out the interest of
10 the claimant and the basis for the claim. A notice of the filing of the
11 claim shall be served on the adjacent mineral producer or the
12 producer's successors or assigns and any record owner of the overlying
13 surface land. The court shall determine any other persons who shall
14 receive notice of the filing of the claim.

15 (c) The court:

16 (1) shall hear evidence and determine whether the claimant is
17 entitled to the funds and issue an order to the clerk accordingly;
18 and

19 (2) may determine whether future payments should be made by
20 the petitioner directly to the claimant.

21 (d) If a successful claim is not made under this section for the funds
22 within seven (7) years from the clerk's first receipt of any funds, the
23 clerk shall distribute all the funds received and petitioner shall make
24 any future payments as follows:

25 (1) If:

26 (A) record title to the mineral interest has been severed of
27 record from ownership of the overlying surface land; and

28 (B) the identity and location of the record owner of the
29 overlying surface land has been determined;

30 the clerk shall distribute the funds and the petitioner shall make
31 any future payments to the record owner of the overlying surface
32 land.

33 (2) If:

34 (A) record title to the mineral interest has been severed of
35 record from ownership of the overlying surface land; and

36 (B) the identity and location of the record owner of the
37 overlying surface land has not been determined;

38 the clerk shall distribute the funds and the petitioner shall make
39 any future payments to the township trustee of the township in
40 which the subject land is located. If the land is located in more
41 than one (1) township, the distribution of funds shall be made to
42 the township trustees based on the amount of land located in each



1 township. The funds shall be used by the township trustee for
 2 township purposes. ~~including, but not limited to, cemetery~~
 3 ~~maintenance.~~
 4 (3) If:
 5 (A) record title to the mineral estate has not been severed of
 6 record from ownership of the overlying surface land; and
 7 (B) the identity and location of the record owner of the
 8 overlying surface land has not been determined;
 9 the clerk shall distribute the funds and the petitioner shall make
 10 any future payments to the township trustee of the township in
 11 which the subject land is located. If the land is located in more
 12 than one (1) township, the distribution of funds shall be made to
 13 the township trustees based on the amount of land located in each
 14 township. The funds shall be used by the township trustees for
 15 township purposes. ~~including, but not limited to, cemetery~~
 16 ~~maintenance.~~
 17 (e) Thirty (30) days before the record owner of the overlying surface
 18 land may file a petition under subsection (a), the clerk of the court shall
 19 notify the record owner of the overlying surface land by certified mail
 20 that the owner may be entitled to file a petition for the funds.
 21 SECTION 30. [EFFECTIVE JULY 1, 2019] **(a) Not later than**
 22 **December 31, 2019, a township trustee shall transfer to the county**
 23 **in which the township is located:**
 24 **(1) title to all cemetery real property owned by the township;**
 25 **(2) all personal property used by the township exclusively for**
 26 **cemetery purposes; and**
 27 **(3) township funds dedicated to cemetery related**
 28 **responsibilities, for deposit in the county general fund.**
 29 **(b) Notwithstanding the amendments made to IC 6-1.1-11-4,**
 30 **IC 23-14, and IC 32-23-13-10 by this act, the transfer of duties and**
 31 **responsibilities concerning cemeteries from townships to counties**
 32 **under this act takes effect in a county on the earlier of:**
 33 **(1) the date on which the transfers required under subsection**
 34 **(a) are completed in the county; or**
 35 **(2) January 1, 2020.**
 36 **(c) This SECTION expires January 1, 2020.**

