



LAWS OF ALASKA

1984

Source

CSSB 481(Fin)

Chapter No.

107

AN ACT

Relating to cemetery associations, nonprofit cemetery corporations and cemetery lots.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1, LINE 9

UNDERLINED MATERIAL INDICATES TEXT THAT IS BEING ADDED TO THE LAW AND BRACKETED MATERIAL IN CAPITAL LETTERS INDICATES DELETIONS FROM THE LAW; COMPLETELY NEW TEXT OR MATERIAL REPEALED AND RE-ENACTED IS IDENTIFIED IN THE INTRODUCTORY LINE OF EACH BILL SECTION.

Approved by the Governor: June 15, 1984
Actual Effective Date: September 13, 1984

AN ACT

Relating to cemetery associations, nonprofit cemetery corporations and cemetery lots.

* Section 1. AS 10.30 is amended by adding a new section to read:

Sec. 10.30.055. FORMATION OF NONPROFIT CEMETERY CORPORATION. As an alternative to the provisions of AS 10.30.010 - 10.30.050, a cemetery may be incorporated under AS 10.20. A nonprofit cemetery corporation is subject to the provisions of AS 10.20 except to the extent that those provisions conflict with the provisions of this chapter relating to cemetery corporations.

* Sec. 2. AS 10.30.060 is amended to read:

Sec. 10.30.060. POWER TO ACQUIRE AND DISPOSE OF LANDS, AND EXEMPTION FROM EXECUTION, TAXATION AND PUBLIC APPROPRIATION. A cemetery association or nonprofit cemetery corporation may buy or take by gift or devise, and hold, land not exceeding 80 acres, for the sole purpose of a cemetery. The land is exempt from execution, and from any appropriation to public purposes, and from taxation if intended to be used exclusively for burial purposes and in no way for the profit of the members of the association or trustees, officers or employees of the corporation.

* Sec. 3. AS 10.30.070 is amended to read:

Sec. 10.30.070. CREATION OF IRREDUCIBLE FUND. A cemetery [THE] association or nonprofit cemetery corporation may by its bylaws provide that a stated percentage of the money realized from the sale of

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1 cemetery lots and [,] donations [, AND OTHER SOURCES OF REVENUE]
2 constitutes an irreducible fund, which may be invested in the manner
3 or loaned upon the securities the association or corporation considers
4 [THE TRUSTEES CONSIDER] proper. The interest or income from the
5 irreducible fund provided for in a [ANY] bylaw, or as much as may be
6 necessary, shall be devoted exclusively to (1) the preservation and
7 embellishment of the grounds, buildings and property of the associa-
8 tion or corporation that are related to the operation of a cemetery;
9 (2) the preservation and embellishment of cemetery lots and space in
10 buildings or on grounds sold to the association or corporation that
11 are related to the operation of a cemetery; or (3) the payment of
12 interest and principal of debts authorized by the association or
13 corporation for the purchase of land or equipment or for the
14 construction or improvement of buildings that are related to the
15 operation of a cemetery. Where a bylaw has been enacted for the
16 creation of an irreducible fund, the percentage stated in the bylaw
17 [IT] may not be reduced [AMENDED EXCEPT FOR THE PURPOSE OF INCREASING
18 THE FUND].

19 * Sec. 4. AS 10.30.080 is amended to read:

20 Sec. 10.30.080. DISPOSITION OF INCOME FROM CEMETERY LAND. After
21 paying for the land, the future receipts and income of a cemetery
22 [THE] association or nonprofit cemetery corporation, subject to the
23 creation of an irreducible fund, whether from the sale of lots, from
24 donations, rents, or otherwise, shall be applied exclusively to laying
25 out, preserving, protecting, and embellishing the cemetery and the
26 avenues leading to it, the erection of buildings necessary or conven-
27 ient for the cemetery purpose, and to paying the necessary expenses of
28 the association or corporation.

29 * Sec. 5. AS 10.30.090 is amended to read:

1 Sec. 10.30.090. DEBTS OF ASSOCIATION. A cemetery association or
2 nonprofit cemetery corporation may [NOT] contract debts in
3 anticipation of future receipts[, EXCEPT] for the original purchase of
4 cemetery land, the laying out and embellishment of the grounds and
5 avenues of the cemetery, the construction and repair of a building,
6 mausoleum or columbarium, the purchase or lease of necessary equip-
7 ment, or other cemetery purposes, for which debts the association or
8 corporation may issue bonds or notes. An [THE] association or corpo-
9 ration may secure these debts by mortgage upon its lands, except ceme-
10 tery lots that [WHICH] have been conveyed to the members of the asso-
11 ciation or to trustees, officers or employees of the corporation, or
12 by a security interest in not more than 50 percent of the irreducible
13 fund.

14 * Sec. 6. AS 10.30.100 is amended to read:

15 Sec. 10.30.100. TRANSFER OF CEMETERY [BURIAL] LOTS. A cemetery
16 [THE] association or nonprofit cemetery corporation may adopt [RULES
17 AND] regulations they consider expedient for disposing of and convey-
18 ing cemetery [BURIAL] lots.

19 * Sec. 7. AS 10.30.110 is amended to read:

20 Sec. 10.30.110. SALE OF UNSUITABLE LAND [LANDS]. The trustees
21 of a cemetery association or nonprofit cemetery corporation may,
22 whenever in their opinion a portion of cemetery land is unsuitable for
23 burial purposes, sell the portion and apply the proceeds to the gen-
24 eral purposes of the association or corporation.

25 * Sec. 8. AS 10.30.120 is amended to read:

26 Sec. 10.30.120. PURPOSE OF SALE BY LOTS, AND EXEMPTIONS. Ceme-
27 tery [BURIAL] lots sold by a cemetery [THE] association or a nonprofit
28 cemetery corporation are for the sole purpose of interment and are
29 exempt from taxation, execution, attachment, or any other claim, lien,

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1 or process, if used exclusively for burial purposes without an inten-
2 tion to obtain a profit.

3 * Sec. 9. AS 10.30.130 is amended to read:

4 Sec. 10.30.130. PLANS OF GROUNDS AND CEMETERY LOTS. A cemetery
5 association or nonprofit cemetery corporation shall have a plan of its
6 [THEIR] grounds and cemetery lots as laid out [BY THEM] made and
7 recorded in a book kept for that purpose by the clerk of the associa-
8 tion or the secretary of the corporation. The cemetery lots shall be
9 numbered by consecutive numbers.

10 * Sec. 10. AS. 10.30.140 is amended to read:

11 Sec. 10.30.140. MAINTENANCE OF CEMETERY LAND. A cemetery asso-
12 ciation or nonprofit cemetery corporation may enclose, improve, and
13 adorn the grounds and avenues, erect buildings for the use of the
14 association or corporation, prescribe rules for the designation and
15 adornment of cemetery lots and for erecting monuments in the cemetery,
16 and prohibit any use, division, improvement, or adornment of a ceme-
17 tery lot that the association or corporation considers [WHICH THEY
18 CONSIDER] improper.

19 * Sec. 11. AS 10.30.150 is amended to read:

20 Sec. 10.30.150. ANNUAL FINANCIAL STATEMENT. An annual statement
21 of the financial affairs of a cemetery [THE] association or a nonpro-
22 fit cemetery corporation shall be made by the clerk of the association
23 or the secretary of the corporation.

24 * Sec. 12. AS 10.30 is amended by adding a new section read:

25 Sec. 10.30.155. DEFINITION. In this chapter, "cemetery lot"
26 means a lot, plot, space, grave, niche, mausoleum, crypt, vault or
27 columbarium, used or intended to be used for the interment of human
28 remains.

29 * Sec. 13. AS 45.50.561 is amended by adding a new paragraph to read:

1 (9) "cemetery lot" means a lot, plot, space, grave, niche,
2 mausoleum, crypt, vault or columbarium, used or intended to be used
3 for the interment of human remains.

4 * Sec. 14. This Act applies to all assets and funds, including an
5 irreducible fund, in the possession or control of a cemetery association or
6 nonprofit cemetery corporation on the effective date of this Act. This Act
7 does not impair or abrogate any obligation of a cemetery association or
8 nonprofit cemetery corporation under a contract entered into before the
9 effective date of this Act.