

Chapter 265

1975 REPLACEMENT PART (1981 reprint)

Cemetery Maintenance Districts

265.010	Formation	Discrimination prohibited, 30.670
265.020	Area in which district may not be formed	District election procedures, Ch. 255
265.050	Board of directors; terms	Formation, changes in organization, generally, 198 705 to 198.955
265.100	Organization of board; terms of first directors	Gift tax exemption, nonprofit cemetery association as charitable, 119.035
265.110	Annual election of directors	Inheritance tax credits, nonprofit cemetery association as charitable, 118.020
265.120	Special elections	Intergovernmental arbitration, 190 710 to 190.800
265.130	Meetings of board; officers	Population determination, 190 520
265.140	Powers of district	Testing validity of organization and subsequent proceedings of districts, 33 710, 33 720
265.150	Disposition of district funds	
265.160	Interest on unpaid warrants	

CROSS REFERENCES

Abuse of places of burial prohibited, 166 075	265.140
Assessment for certain improvements, 223 775	Borrowing and bonds of districts, 287.010, 287 012
Board members.	Dissolution of cemetery corporation and transfer of property to cemetery district, 61.530
Bonds, 198.220	Gifts and bequests in trust for cemeteries, 97 730
Recall, 198 430	Limitation on power to tax, Const. Art. XI, §11
Vacancy in office, 198.320	Serial tax levies excepted from constitutional limitation, 280 060
Cooperative or joint action by districts, Ch. 190	Tax levies by public corporations, Ch. 310
Discontinuance of cemeteries within city limits, 97 450	Tax supervising commission in certain counties, 294 610
	Unemployment insurance, 657 020, 657 065, 657.097, 657.505

265.010 Formation. Territory may be formed into a cemetery maintenance district in accordance with ORS 265.010 to 265.050.

[Amended by 1953 c 69 §2; 1957 c 117 §1; 1963 c.519 §34; 1971 c 727 §85]

265.020 Area in which district may not be formed. A cemetery maintenance district may be formed in an area aggregating not less than 4,000 acres in one body, or in an area of less extent if it has an assessed valuation of not less than \$200,000, as shown by the last county assessment roll. [Amended by 1971 c.727 §86]

265.030 [Repealed by 1971 c 727 §203]

265.040 [Amended by 1967 c.609 §2; repealed by 1971 c 727 §191]

265.050 Board of directors; terms. The power and authority given a cemetery maintenance district except as otherwise provided shall be exercised by a board of three directors, each of whom shall be a qualified voter and freeholder within the district. Except as provided by ORS 265.100, each director shall be elected to serve for a term of four years.

[Amended by 1971 c.727 §88; 1973 c 796 §21; 1975 c.647 §25]

265.060 [Repealed by 1971 c.727 §203]

265.070 [Amended by 1961 c 324 §1; repealed by 1971 c 647 §149]

265.080 [Repealed by 1971 c 727 §203]

265.090 [Repealed by 1971 c.727 §203]

265.100 Organization of board; terms of first directors. Within 10 days after issuance of their certificates of election, the three directors elected as the first board of a district shall meet and organize by first taking and subscribing an oath of office to the effect that they will discharge faithfully the duties of their office to the best of their ability. They shall first determine by lot the length of term each shall hold. The term of one director shall expire in two years after the next July 1 following the election and the terms of two directors shall expire in four years after the next July 1 following the election. [Amended by 1971 c.727 §90, 1973 c 796 §22; 1975 c.647 §26]

265.110 Annual election of directors. The regular election shall be held in the cemetery maintenance district, on the date fixed by ORS 255.240, for election of directors, and to elect directors to fill any vacancies which may then exist, such directors to serve out the unexpired terms of the directors whose places

they have been elected to fill. [Amended by 1967 c 609 §3; 1969 c.669 §5, 1971 c.647 §50, 1973 c.796 §23; 1975 c.647 §27]

265.120 Special elections. The directors at any regular meeting may call a special election of the electors of the district. [Amended by 1971 c.647 §51]

265.130 Meetings of board; officers. (1) The directors shall hold meetings at such time and place within the district as they may determine upon. They shall hold at least one regular meeting in each month on a day to be fixed by them and may hold such special meetings under such rules as they may make.

(2) The directors shall, at the time of their organization, choose from their number a chairman, a secretary and a treasurer. The secretary and treasurer may be the same person. All officers shall hold their offices until the first regular meeting in January following election and until their successors are elected and qualified. These officers shall have, respectively, powers to perform the duties usual in such cases.

(3) A majority shall constitute a quorum to do business. [Amended by 1969 c.345 §5]

265.140 Powers of district. The board of directors shall transact all business pertinent to the affairs of the district. The district shall constitute a body politic with power:

(1) To sue and be sued.

(2) To purchase, take by gift or devise, own, hold, manage and operate land for cemetery purposes.

(3) To acquire in any manner permitted by law existing cemeteries and to manage, operate, enlarge, maintain and beautify them.

(4) To plat and lay out in suitable cemetery lots and blocks for burial purposes any land it may own or control.

(5) To make such contracts and to purchase and own such personal property as may be necessary or convenient for carrying out the purposes of ORS 265.010 to 265.160.

(6) To sell or perpetually lease cemetery lots or tracts for burial purposes.

(7) To set aside, at the discretion of the board of directors, not to exceed one-half of the moneys derived from the sale or lease of cemetery lots and tracts as an irreducible maintenance fund. Any money gift or bequest, if so designated in the instrument creating the same, shall be placed and held in the irreducible

ble maintenance fund, and the interest of such fund shall be used in the perpetual upkeep and beautification of the cemetery and lots therein. Such fund shall be invested only in such securities as state funds may be invested in by the State Treasurer under the laws of this state.

(8) To do any and all things necessary or convenient for proper ownership, operation, maintenance and management of the district property.

(9) To levy a tax not to exceed three-fortieths of one percent (.00075) of the true cash value of all taxable property within the district, computed in accordance with ORS 308.207, for the purpose of defraying the expenses of operation of the district and purchase of necessary property therefor. [Amended by 1953 c.53 §2; 1963 c 9 §10, 1971 c.647 §52]

265.150 Disposition of district funds.

(1) All funds collected on behalf of the district through the levy of taxes, and all donations, contributions, bequests or equities, or from any other source, shall be deposited with the county treasurer to the credit of the district fund and, except as otherwise provided in subsection (2) of this section, shall be drawn out only upon proper order and warrant or

check. The warrant or check shall bear the signature of the treasurer and countersignature of the chairman.

(2) At the request of the district, all funds on deposit with the county treasurer to the credit of the district shall be paid over by the county treasurer to the district. [Amended by 1961 c 516 §1]

265.160 Interest on unpaid warrants.

All warrants for payment of any indebtedness of the cemetery maintenance district which are unpaid for want of funds shall bear interest at a rate to be fixed by the board of directors, but in no event to exceed six percent per annum from the date of indorsement "not paid for want of funds." The aggregate amount of warrants issued shall not exceed the revenue to be received for the year in which the indebtedness is incurred.

265.170 [Repealed by 1971 c 727 §203]

265.210 [1963 c.389 §1; repealed by 1971 c 727 §203]

265.220 [1963 c 389 §2; repealed by 1971 c.727 §203]

265.230 [1963 c.389 §3, repealed by 1971 c 727 §203]