

## Statutes Concerning Public Cemeteries

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### Issue

Identify state statutes governing entities that own and manage public cemeteries.

### Summary

Public cemeteries may be owned and managed by (1) towns, (2) ecclesiastical societies (i.e., church affiliated), or (3) cemetery associations organized in accordance with state nonprofit corporation laws ([CGS § 19a-295](#)).

The law prohibits burials and entombments outside of established cemeteries controlled by these entities (collectively referred to herein as “burial authorities”), or Department of Public Health (DPH)-authorized [private burying grounds](#) ([CGS § 19a-313](#)). This report does not cover laws pertaining to private burying grounds or specific DPH or interment requirements.

Broadly, state law establishes requirements on the (1) organization and administration of burial authorities ([Table 1](#)), (2) financial management of and donations to cemeteries ([Table 2](#)), and (3) uses and maintenance of cemetery property ([Table 3](#)). Some laws apply to all three types of burial authorities, while others do not. The tables below provide a brief summary of each law and indicate to which entities it applies. In addition to the requirements state law imposes specifically on these burial authorities, other generally applicable state laws (e.g., on trusts or nonprofit organizations), town ordinances, cemetery bylaws, and wills may impose additional constraints.

For additional information, OLR Report [2022-R-0033](#) summarizes the laws on the disposition of neglected burial grounds.

**Table 1: Statutes Concerning Administration of Burial Authorities**

Description (CGS §)	Summary	Covered Burial Authorities
Ownership and control ( <a href="#">§ 19a-295</a> )	Cemeteries may be acquired, owned, and managed and controlled by (1) municipalities, (2) ecclesiastical societies, and (3) cemetery associations.	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastic societies</li> <li>• Cemetery Associations</li> </ul>
Organization and conflicts of interest ( <a href="#">§ 19a-296(a)&amp;(c)</a> )	<p>Cemetery associations must be organized in accordance with the nonprofit corporation laws (see <a href="#">CGS §§ 33-1025 to 33-1047</a>) and may not be organized to speculate in cemetery lots and property, or operate for association members' private gain.</p> <p>No officer, director, or trustee of a cemetery association may serve as an officer, director, or trustee of any company that manages or operates any aspect of the cemetery.</p> <p>Violators may be subject to a fine up to \$500, imprisonment of up to six months, or both (<a href="#">§ 19a-314</a>).</p>	<ul style="list-style-type: none"> <li>• Cemetery Associations</li> </ul>
Annual meeting and financial statement ( <a href="#">§ 19a-296(b)&amp;(d)</a> )	<p>A cemetery association's board of directors or trustees must hold an annual association meeting and accept an annual financial statement, which it must include in the meeting's minutes. The board must retain the minutes for at least 20 years. Any interested party may petition the probate court to require disclosure of the annual meeting's minutes, including any financial statement.</p> <p>Violators may be subject to a fine up to \$500, imprisonment of up to six months, or both (<a href="#">§ 19a-314</a>).</p>	<ul style="list-style-type: none"> <li>• Cemetery Associations</li> </ul>
Bylaws and appointment of sextons ( <a href="#">§ 19a-297</a> )	<p>Covered burial authorities may enact bylaws providing for the care and management of the cemetery and its burial lots and for protection of its shrubs, trees, fences, and monuments. (But the bylaws cannot, among other things, require or result in the removal or banishing of undamaged U.S. flags or armed forces service markers.)</p> <p>Authorities may also appoint superintendents and sextons (superintendents and sextons have the exclusive right to direct the opening of graves).</p>	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastic societies</li> <li>• Cemetery Associations</li> </ul>
Report name of sexton ( <a href="#">§ 7-71</a> )	Each cemetery association's secretary or committee must report the name of the sexton in charge of each cemetery to the registrar of the town in which the cemetery is situated.	<ul style="list-style-type: none"> <li>• Cemetery associations</li> </ul>

**Table 1 (continued)**

Description (CGS §)	Summary	Covered Burial Authorities
Cemeteries in adjoining towns ( <a href="#">§ 19a-306</a> )	When a covered burial authority owns or manages a cemetery or cemeteries in two adjoining towns, or in the town next adjoining the town in which it is located, a certificate of the registrar of either town in which any person dies is sufficient to allow the association to bury the deceased person in any of the cemeteries owned or managed by it.	<ul style="list-style-type: none"> <li>• Ecclesiastic societies</li> <li>• Cemetery associations</li> </ul>
Cemetery associations with capital stock organized prior to 1855 ( <a href="#">§ 19a-298</a> )	Cemetery associations that were organized prior to 1855 and have capital stock may, when the principal and interest of the subscriptions for capital stock have been repaid and no dividends have been paid for 65 years, amend the articles of association by a majority vote of the stock present and voting at a special meeting of such association called for the purpose.	<ul style="list-style-type: none"> <li>• Cemetery Associations</li> </ul>
Disclosure of dispute resolution procedure ( <a href="#">§ 19a-314a</a> )	Covered burial authorities must disclose any dispute resolution procedure to each consumer, in writing, at the time of the sale of any item or service. The disclosure must indicate that the consumer may contact DPH or the local public health director with any complaints concerning violations of certain laws relating to cemeteries.	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastic societies</li> <li>• Cemetery Associations</li> </ul>

**Table 2: Statutes Concerning Financial Management of Cemeteries**

Description (CGS §)	Summary	Covered Burial Authorities
Public funds for maintenance ( <a href="#">§ 19a-295</a> )	Towns may annually appropriate the funds necessary to care for public cemeteries and burying grounds they own, or to aid in the maintenance of those owned by ecclesiastical societies or cemetery associations.	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastic societies</li> <li>• Cemetery associations</li> </ul>
Trust funds cemetery care ( <a href="#">§ 19a-299</a> )	Covered burial authorities may receive and hold in trust donations, the income of which must be used for the care or improvement of their cemeteries and burial lots or of private lots within the cemeteries or elsewhere.	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastic societies</li> <li>• Cemetery Associations</li> </ul>
Acceptance of a donation in a will ( <a href="#">§ 19a-303</a> and <a href="#">-304</a> )	<p>Covered authorities may accept any legacy (i.e., bequeathment or gift) from a will to enlarge, improve, or repair any cemetery in any town. The authority must comply with the will's terms and conditions and accept the legacy at a properly noticed meeting.</p> <p>If the covered authority is a town, the law imposes additional oversight, expenditure, and bonding requirements.</p>	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastical societies</li> </ul>
Investment of funds with the state treasurer ( <a href="#">§ 19a-300</a> )	Sums of at least \$100 declared by a written instrument to be intended for the perpetual care or improvement of a cemetery or plot in the state may be deposited with and invested by the state treasurer. The treasurer must pay the accrued interest twice per year to the treasurer of the town in which the cemetery is located. This money must be spent as specified in the instrument and in the same manner as the income from funds donated directly to towns for the care and upkeep of cemeteries (i.e., for the general care of cemeteries or burial lots if the instrument-specified purpose cannot be performed or there is a surplus of funds).	General applicability
Establishment, management, and accounting of perpetual funds ( <a href="#">§ 19a-301</a> )	<p>Covered burial authorities may, by vote of their directors or members, set aside surplus funds as a perpetual fund. Income from the fund must be spent for the management, care, and maintenance of any cemetery owned or controlled by the burial authority, as the trust's declaration or instrument directs. The fund's oversight committee must adhere to annual reporting requirements.</p> <p>Any interested party may petition the probate court to require an accounting of the fund.</p>	<ul style="list-style-type: none"> <li>• Ecclesiastic societies</li> <li>• Cemetery associations</li> </ul>

Table 2 (continued)

Description (CGS §)	Summary	Covered Burial Authorities
Town takeover of perpetual fund ( <a href="#">§ 19a-302</a> )	If an association does not comply with its obligations regarding a perpetual fund (under CGS § 19a-301), the selectmen of the town in which the cemetery is located must take over the fund's care and file an annual report with the probate court. The town may appoint a cemetery committee to oversee the fund.	<ul style="list-style-type: none"> <li>• Cemetery associations</li> </ul>
Maintenance funds for interment structures ( <a href="#">§ 19a-312(a)</a> )	Each mausoleum and columbarium must have a perpetual care fund for its care and maintenance, funded by proceeds from sales of each. Violators may be subject to a fine up to \$500, imprisonment of up to six months, or both ( <a href="#">§ 19a-314</a> ).	General applicability (to owners of mausoleums and columbaria)
State-mandated property tax exemptions ( <a href="#">§§ 12-81(4),(11)</a> , and <a href="#">12-88</a> )	Covered burial authorities are entitled to certain property tax exemptions, depending on the type of authority and property (e.g., real or personal property or donations held in trust), how the property is used (e.g., exclusively for cemetery purposes), and other criteria.	<ul style="list-style-type: none"> <li>• Towns (for real and personal property and donations)</li> <li>• Ecclesiastic societies (donations and, for religious organizations, real and tangible personal property)</li> <li>• Cemetery associations (for donations, and for other property belonging to associations that are charitable organizations)</li> </ul>
Receiving donations or gifts by bill ( <a href="#">§ 33-264g</a> )	Covered entities may receive and hold funds received by gift or devise, so long as the funds and any income from them are used as the gift or devise directs (and to the extent it is for the purpose the entity was organized).	<ul style="list-style-type: none"> <li>• Ecclesiastic societies (except those that are religious societies or whose powers are established under denomination-specific laws)</li> <li>• Cemetery associations</li> </ul>

**Table 3: Statutes Concerning Management, Maintenance, and Use of Property and Grounds**

Description (CGS §)	Summary	Covered Burial Authorities
<p>Sale of abandoned or unused lots (<a href="#">§ 19a-307</a>)</p>	<p>Covered burial authorities may sell the unused portions of burial plots when charges have not been paid for at least one year. They must first provide notice to the lot holder and any known beneficiary by mail or, if he or she cannot be located, by a local newspaper publication.</p> <p>For contracts entered before July 1, 2018, covered entities may generally sell unused plots after 10 years of nonpayment.</p>	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Cemetery associations</li> <li>• Certain corporations and holders of lots</li> </ul>
<p>Care of neglected cemeteries (<a href="#">§§ 19a-308</a>, as amended by <a href="#">PA 22-74</a>, § 6, and <a href="#">19a-308b</a>)</p>	<p>Towns may, for certain cemeteries and burial grounds, clear weeds, briars, and bushes; mow the grounds; repair fences or walls; straighten, repair, and restore memorial stones; and keep the cemetery or grounds in orderly and decent condition.</p> <p>Towns may do so for cemeteries and burial grounds that (1) have seven or more plots and (2) shows signs of neglect (overgrown weeds, briars and bushes and broken fences). The law specifies that municipalities and their agents cannot be held civilly or criminally liable for undertaking such maintenance.</p> <p>The Office of Policy and Management may make grants (from the <a href="#">Neglected Cemetery Account Grant Program</a>) to eligible municipalities for these repairs.</p>	<p>General applicability</p>
<p>Municipal acquisition of abandoned cemeteries (<a href="#">§ 19a-308a</a>)</p>	<p>Municipalities may acquire title to “abandoned cemeteries” after following specified notice procedures (which include notifying cemetery or lot owners and providing them an opportunity to object and reassert their ownership rights).</p> <p>Abandoned cemeteries are generally those where no burials or lot sales have occurred during the previous 40 years and any maintenance during the last 10 years was entirely or mostly performed by the municipality (or, if one burial occurred, the removal, transit and burial permit was issued after the burial).</p>	<p>General applicability</p>
<p>Headstones at soldiers’ graves (<a href="#">§ 19a-309</a>)</p>	<p>Cemetery associations may not make or enforce bylaws, orders, or regulations that prohibit the erection of any tombstone or headstone at the grave of any soldier, sailor, or marine buried there. Violators are subject to a \$50 fine.</p>	<ul style="list-style-type: none"> <li>• Cemetery associations</li> </ul>

**Table 3 (continued)**

Description (CGS §)	Summary	Covered Burial Authorities
Structures that are public health threats ( <a href="#">§ 19a-312(b)</a> )	DPH may deem any interment structure containing one or more deceased bodies to be a public health threat. If the owner fails to remove or remedy the structure, then the appropriate court may order the owner to remove the deceased body or bodies for interment in a suitable cemetery at the owner's expense. If no owner is located, the removal and interment is at the expense of the cemetery association in charge of the cemetery, town in which the structure is located, or cemetery.  Violators may be subject to a fine up to \$500, imprisonment of up to six months, or both ( <a href="#">§ 19a-314</a> ).	General applicability (to owners of interment structures)
Use of ancient burial place ( <a href="#">§§ 19a-315</a> and <a href="#">-315a</a> )	A municipality may not take any ancient burial place (i.e., one that has been in existence for at least 100 years) for any purpose other than a burial ground. No portion of an ancient burial place may be taken for public use without the General Assembly's approval. If any ancient burial place is appropriated for any other use and the bodies or grave markers are removed, the burial authority must preserve a record of the removal.	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastic societies</li> <li>• Cemetery associations</li> </ul>
Protection of grave markers ( <a href="#">§§ 19a-315</a> and <a href="#">-315b</a> )	No one may destroy, injure, or remove a grave marker except in accordance with the law. A probate court may order the removal of a grave marker for its reproduction, preservation, or display in an accredited museum with the consent of its owner or, the deceased's lineal descendant, or if neither are known or responsive within 30 days, the burial ground authority.	General applicability
Maintenance of burial places ( <a href="#">§ 19a-315c</a> )	A burial authority is authorized to properly maintain an ancient burial place, cemetery, or burial place it oversees. It may (1) repair, rehabilitate, reposition, or reset grave markers and (2) renovate a burial ground as a whole. Before conducting site-wide renovations, it must post notice at the site for at least 90 days and notify the local probate court and the Department of Economic and Community Development. The probate court may order a hearing to determine whether the renovation is necessary.	<ul style="list-style-type: none"> <li>• Towns</li> <li>• Ecclesiastic societies</li> <li>• Cemetery Associations</li> </ul>
Proximity of advertising signs ( <a href="#">§ 21-58</a> )	Advertisements and signs shall not be displayed within 100 feet of a cemetery.	General applicability
Proximity of reservoirs ( <a href="#">§ 25-41</a> )	No cemetery or burial place may be located within one-half mile of any reservoir that supplies water to residents, unless a court finds it necessary and not a public health threat.	General applicability

**Table 3 (continued)**

Description (CGS §)	Summary	Covered Burial Authorities
Ownership of historic markers (§ 47-18)	The title and ownership of memorials, tablets, and markers designating any historic place or in commemoration of any historic event in cemeteries belongs to the society or association that erected or placed them.	General applicability
Expansion through eminent domain (§ 48-18)	The owner of a cemetery who wants to enlarge its limits by adding land, the title to which he or she cannot otherwise acquire, may file a complaint with the Superior Court. If granted, the land must be held by the cemetery's owner as a public burying ground for public use.	General applicability

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