

December 22, 1987

OPINION NUMBER 86-560

Ms. Frances C. Mayeaux, CPM
Director
Louisiana Cemetery Board
2901 Ridgelake Drive
Suite 212
Metairie, Louisiana 70002

Dear Ms. Mayeaux:

In your letter dated August 22, 1986 you requested an opinion from this office as to the appropriate parish for the filing of the annual accounting report required under R.S. 8:457. After reviewing the statute and its legislative history, it is the opinion of this office that the recordation certificate for the annual accounting of a cemetery is properly filed in the office of the recorder of mortgages in the parish where the cemetery is located.

Some confusion has arisen regarding to the use of the word "domicile" in R.S. 8:457 (C). Although the statute refers to the filing of an affidavit in the parish of the cemetery's domicile, this reference is only to those affidavits filed before July 31, 1974. The statute requires that all affidavits filed after July 31, 1974 comply with the requirements found in R.S. 8:457 (A) and (B).

R.S. 48:457 (A) states that the affidavit must be "filed in the office of the recorder of mortgages for the parish in which said cemetery is located." R.S. 8:457 (B) provides that "a like affidavit shall be filed at the end of each fiscal year thereafter for the operation of such cemetery."

Therefore, the recordation certificate for the annual accounting of a cemetery must be filed in the office of the recorder of mortgages in the parish where the cemetery is located.

Ms. Frances C. Mayeaux, CPM
December 22, 1986
Page Two

If you have any further questions, do not hesitate to contact this office.

Sincerely yours,

WILLIAM J. GUSTE, JR.
ATTORNEY GENERAL

BY:

ARTHUR J. FINN
STAFF ATTORNEY

AJF/md