

Telephone:  
504-342-7013

**OPINION NUMBER 90-630**

Catherine Roberts, Secretary-Treasurer  
Winn Parish Police Jury  
P.O. Box 951  
Winnfield, LA 71483

Dear Ms. Roberts:

On behalf of the Winn Parish Police Jury, you have requested an opinion of the Attorney General defining the difference between public and private cemeteries, with regard to the expenditure of public funds for their maintenance.

A "cemetery" is "a place used or intended to be used for the interment of the human dead." LSA-R.S. 8:1(7).

A "public cemetery" is one established by a municipal or parochial governing authority. LSA-R.S. 8:101, 113. It can only be dedicated as a "public cemetery" by ordinance enacted by the governing authority. LSA-R.S. 8:102.

All other places, therefore, which are used or intended to be for the interment of the human dead which are not acquired, established and maintained pursuant to the legal authority of an ordinance of a municipal or parochial governing authority are "private" cemeteries.

It is unconstitutional to expend public funds to improve or maintain private property. La. Const. Art. VII, §14 (1974).

Trusting this to be of sufficient information, I am

Sincerely,

WILLIAM J. GUSTE, JR.  
Attorney General

BY:  
Charles J. Yeager  
Assistant Attorney General

CJY:rh