



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

STATEMENT OF ESTIMATED FISCAL IMPACT

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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number: H. 3230 Introduced on January 14, 2025
Subject: Cemetery Preservation and Protection
Requestor: House Medical, Military, Public, and Municipal Affairs
RFA Analyst(s): Bryant
Impact Date: February 19, 2025

Fiscal Impact Summary

This bill authorizes counties and municipalities to adopt an ordinance requiring active cemetery owners and operators to maintain, preserve, and protect the cemetery, and provides enforcement procedures.

Due to the permissive nature of the bill, the overall expenditure impact on local governments is undetermined and will vary by locality. The Revenue and Fiscal Affairs Office (RFA) contacted all county governments and the Municipal Association of South Carolina (MASC) regarding the fiscal impact of this bill and received responses from five counties and MASC. One county indicates that the bill will have no fiscal impact. Two of the responding counties indicate that adopting the ordinance will increase expenses by an amount ranging from \$260,000 to \$405,000 in FY 2025-26 for additional staff, equipment, contracting with an outside company for heavier maintenance, and potential legal expenses. These two counties indicate that expenses will decrease by an amount ranging from \$200,000 to \$320,000 each year thereafter for staff and operating costs. The remaining responding county indicates that adopting the ordinance will increase expenses but reports that the cost is currently undetermined. Additionally, three of the responding counties anticipate that it may be difficult for a county to recoup funds spent to maintain a cemetery by placing a lien on the property, as it may be difficult for the property to sell at auction.

MASC indicates that this bill will impact municipal expenses to the extent that municipalities utilize the expanded language to maintain abandoned cemeteries or undertake corrective action on active cemeteries violating local ordinances. MASC also anticipates that while liens may be placed on active cemetery properties to attempt to recoup costs, collection on such liens may not be realized for many years. However, MASC notes that the expanded flexibility to regularly maintain cemeteries may have positive effects in the surrounding communities, including increasing neighboring property values and resulting property tax revenues.

Explanation of Fiscal Impact

Introduced on January 14, 2025

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

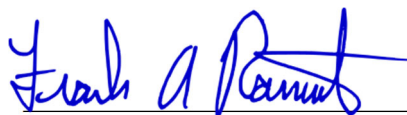
This bill authorizes counties and municipalities to adopt an ordinance requiring cemetery owners and operators to maintain, preserve, and protect the cemetery, and keep it free of rubbish, debris, or any other unhealthy conditions that constitute a public nuisance. The ordinance may require the owner or operator of an active cemetery to correct certain conditions and provide terms and conditions under which an employee of the county or municipality may enter the cemetery to correct the conditions. If the county or municipality corrects the conditions, no more than the actual cost of the cemetery maintenance or clean up becomes a lien upon the cemetery and is collectable as a county or municipal tax.

Due to the permissive nature of the bill, the overall expenditure impact on local governments is undetermined and will vary by locality. RFA contacted all county governments and MASC regarding the fiscal impact of this bill and received responses from four counties and MASC. One county indicates that the bill will have no fiscal impact. Two of the responding counties indicate that adopting the ordinance will increase expenses by an amount ranging from \$260,000 to \$405,000 in FY 2025-26 for additional staff, equipment, contracting with an outside company for heavier maintenance, and potential legal expenses. These two counties indicate that expenses will decrease by an amount ranging from \$200,000 to \$320,000 each year thereafter for staff and operating costs. The remaining responding county indicates that adopting the ordinance will increase expenses but reports that the cost is currently undetermined. Additionally, three of the responding counties anticipate that it may be difficult for a county to recoup funds spent to maintain a cemetery by placing a lien on the property, as it may be difficult for the property to sell at auction.

MASC indicates that this bill will impact municipal expenses to the extent that municipalities utilize the expanded language to maintain abandoned cemeteries or undertake corrective action on active cemeteries violating local ordinances. MASC also anticipates that while liens may be placed on active cemetery properties to attempt to recoup costs, collection on such liens may not be realized for many years. However, MASC notes that the expanded flexibility to regularly maintain cemeteries may have positive effects in the surrounding communities, including increasing neighboring property values and resulting property tax revenues.

Local Revenue

N/A



Frank A. Rainwater, Executive Director