



CHAPTER 160A
ARTICLE 17 - CEMETERIES

N.C.G.S. § 160A-347.

Perpetual care trust funds.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2011-284, s. 113 — fifth act in the lineage	RETRIEVED 21 September 2026, 04:49 UTC	SOURCE FINGERPRINT 8eccb44522473eaf99e44c9c - a5268cb7138d7d2911333b05 - 9f3a91d6be9eaa9
--	---	---	---

- § 160A-347(a)

A city is authorized to create a perpetual care trust fund for any cemeteries under its ownership or control, to accept gifts, grants, and devises on behalf of the perpetual care trust fund, to deposit any revenues realized from the sale of lots in or the operation of city cemeteries in the perpetual care trust fund, and to hold and administer the trust fund for the purpose of perpetually caring for and beautifying the city's cemeteries. The city may make contracts with the owners of plots in city cemeteries obligating the city to maintain the plots in perpetuity upon payment of such sums as the council may fix.
- § 160A-347(b)

The principal of perpetual care trust funds shall be held intact, and the income from such funds shall be used to carry out contracts with plot owners for the perpetual care of the plots, and to maintain and perpetually care for the cemetery.
- § 160A-347(c)

Perpetual care trust funds shall be kept separate and apart from all other city funds, and shall in no case be appropriated by, lent to, or in any manner used by the city for any purpose other than the perpetual care of city cemeteries.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

	1917		1964		2011
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1917	c. 136, subch. 9, s. 1	ENACTED		
02	C.S.	ss. 2810, 2811, 2812	RECODIFIED		
03	1927	c. 254	AMENDED		
04	1971	c. 698, s. 1	AMENDED		
05	2011	S.L. 2011-284, s. 113	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-347 (2011).

PINPOINT

N.C. Gen. Stat. § 160A-347(a) (2011).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1917, c. 136, subch. 9, s. 1; C.S., ss. 2810, 2811, 2812; 1927, c. 254; 1971, c. 698, s. 1; 2011-284, s. 113.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

