- (E) EXCEPT FOR WILLFUL OR MALICIOUS ACTS OR OMISSIONS, THE OWNER OF A BURIAL SITE OR OF THE LAND ENCOMPASSING A BURIAL SITE WHO ALLOWS PERSONS TO ENTER OR GO ON THE LAND FOR THE PURPOSES PROVIDED IN SUBSECTIONS (B) AND (D) OF THIS SECTION IS NOT LIABLE FOR DAMAGES IN A CIVIL ACTION TO A PERSON WHO ENTERS ON THE LAND FOR INJURY TO PERSON OR PROPERTY.
- (F) (1) AN OWNER OF A BURIAL SITE, A PERSON WHO IS RELATED BY BLOOD OR MARRIAGE TO THE PERSON INTERRED IN A BURIAL SITE, HEIR, APPOINTED REPRESENTATIVE, OR ANY OTHER PERSON IN INTEREST, OR ANY OTHER PERSON MAY REPORT THE LOCATION OF A BURIAL SITE TO THE SUPERVISOR OF ASSESSMENTS FOR A COUNTY, TOGETHER WITH SUPPORTING DOCUMENTATION CONCERNING THE LOCATION AND NATURE OF THE BURIAL SITE.
- (2) THE SUPERVISOR OF ASSESSMENTS FOR A COUNTY MAY NOTE THE PRESENCE OF A BURIAL SITE ON A PARCEL ON THE COUNTY TAX MAPS MAINTAINED UNDER § 2–213 OF THE TAX PROPERTY ARTICLE.
- (G) NOTHING IN THIS SECTION MAY BE CONSTRUED TO INTERFERE WITH THE NORMAL OPERATION AND MAINTENANCE OF A PUBLIC OR PRIVATE CEMETERY BEING OPERATED IN ACCORDANCE WITH STATE LAW.

14-122.

- (A) IN THIS SECTION, "BURIAL SITE" MEANS ANY NATURAL OR PREPARED PHYSICAL LOCATION, WHETHER ORIGINALLY LOCATED BELOW, ON, OR ABOVE THE SURFACE OF THE EARTH INTO WHICH HUMAN REMAINS ARE DEPOSITED AS A PART OF A DEATH RITE OR CEREMONY OF ANY CULTURE, RELIGION, OR GROUP.
- (B) ANY COUNTY OR MUNICIPAL CORPORATION THAT HAS WITHIN ITS JURISDICTION A BURIAL SITE IN NEED OF REPAIR OR MAINTENANCE MAY, UPON THE REQUEST OF THE OWNER OR WITH PERMISSION OF THE OWNER OF THE BURIAL SITE IN NEED OF REPAIR OR MAINTENANCE, MAINTAIN AND PRESERVE THE BURIAL SITE FOR THE OWNER.
- (C) IN ORDER TO MAINTAIN AND PRESERVE A BURIAL SITE OR TO REPAIR OR RESTORE FENCES, TOMBS, MONUMENTS, OR OTHER STRUCTURES LOCATED IN A BURIAL SITE, A COUNTY OR MUNICIPAL CORPORATION MAY:
- (1) APPROPRIATE MONEY AND SOLICIT DONATIONS FROM INDIVIDUALS OR PUBLIC OR PRIVATE CORPORATIONS;
- (2) PROVIDE INCENTIVES FOR CHARITABLE ORGANIZATIONS OR COMMUNITY GROUPS TO DONATE THEIR SERVICES; AND
- (3) DEVELOP A COMMUNITY SERVICE PROGRAM THROUGH WHICH INDIVIDUALS REQUIRED TO PERFORM COMMUNITY SERVICE HOURS UNDER A SENTENCE OF A COURT OR STUDENTS MAY SATISFY COMMUNITY SERVICE REQUIREMENTS OR VOLUNTEER THEIR SERVICES.

Article - Tax - Property