H) Burial System

1. Act on the Bodies, Burials and Cemetery System in the Land of Mecklenburg Western Pommerania - Burials Act (Gesetz über das Leichen-, Bestattungs- und Friedhofswesen im Land Mecklenburg-Vorpommern - Bestattungsgesetz - BestattG M-V)

of 3 July 1998 (Law and Ordinance Gazette [GVOBl.] p. 617)

Section 13 Burial

(...)

(2) In the event of cremation, the urn shall be buried with the ashes on a cemetery or in a suitable form in a church.(...)

Section 14 Cemeteries

(1) Bearers of cemeteries may only be communities such as religious communities which are corporations under public law.

(2) The municipalities shall establish and maintain cemeteries (municipal cemeteries). This shall not apply if a church cemetery exists in the municipality or the municipality ensures by agreement that the cemetery of another bearer can be used. The first and second sentences shall apply mutatis mutandis to mortuaries.

(3) Religious communities which are corporations under public law, in particular churches and parishes, may establish and maintain cemeteries (church cemeteries). On church cemeteries, it shall be made possible to bury all persons deceased in the municipality if the municipality does not maintain its own cemetery and has not concluded an agreement in accordance with subsection (2) second sentence. In such cases, the municipality shall contribute towards those costs of the cemetery that cannot be covered by fees for use.

(4) If the bearer of a church cemetery levies fees for use in the shape of public-law fees, these shall be collected on application of the mayors of urban districts, the mayors of independent municipalities and the supervisors of the offices in execution assistance in accordance with the provisions stipulated in respect of administrative execution. The cost of execution assistance not covered by payments from the debtor shall be refunded to the law enforcement authority by the bearer of the church cemetery.

(5) The bearer of the cemetery shall govern the order, use and formation, as well as exercise of commercial activities by means of cemetery rules. The bearer shall be obligated to keep a record of burials.

(6) The establishment or expansion of cemeteries shall require the approval which the chief administrative officers or the mayors of urban districts give in agreement with the competent water authorities. Approval shall be communicated in public.