

**CARE AND PRESERVATION OF CEMETERY LOTS**  
**Act 81 of 1903**

AN ACT to provide for the care and preservation of cemetery lots.

**History:** 1903, Act 81, Eff. Sept. 17, 1903.

*The People of the State of Michigan enact:*

**128.81 Cemetery lots; deposit for care with county treasurer.**

Sec. 1. Any person residing in the state of Michigan, or elsewhere, may, during his lifetime, by will, or otherwise, deposit any sum of money with any county treasurer in the state of Michigan, which sum shall not be less than 50 dollars, for the care of any 1 lot, the interest only of which is to be used for the purpose of caring for such cemetery lot or lots in any cemetery within the state of Michigan, an accurate description of said lots, where and in what cemetery located, to be deposited by the person so depositing said money, giving the name of the county and township, village or city in which said cemetery is located, giving the number of the lot or lots, if said cemetery is platted, if not platted, then by giving the name of some person whose name shall be cut on a stone or monument on the lot or lots in the cemetery which he may wish to designate: Provided, This section shall not affect any municipality or association that has at this time provision for such deposit of money and laws governing the maintenance of cemetery lots.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2397;—CL 1929, 1278;—CL 1948, 128.81.

**128.82 Cemetery lots; deposit for care with county treasurer; investment, county may borrow.**

Sec. 2. The county in which any such money shall have been so deposited shall have the first privilege of borrowing said money, or any part of it, and afterward any person, firm or corporation, in the discretion of the county treasurer, by paying interest at the rate of not less than 3 per cent per annum. The county treasurer may consolidate such funds for investment, with the approval of the finance committee of the board of supervisors.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2398;—Am. 1925, Act 208, Eff. Aug. 27, 1925;—CL 1929, 1279;—CL 1948, 128.82.

**128.83 Interest; payment of sexton's claims.**

Sec. 3. The county treasurer loaning such money shall pay the interest received by him on such loan to the sexton, or whoever may be in charge of the cemetery in which the lot or lots to be benefited are located, upon his order stating the amount of labor performed on the lot or lots properly described, said labor to be charged at a reasonable compensation therefor, said order to be certified to by the supervisor of the township or supervisor district in which said cemetery may be located, as having been performed and that the same is a reasonable compensation therefor.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2399;—Am. 1917, Act 324, Eff. Aug. 10, 1917;—CL 1929, 1280;—CL 1948, 128.83.

**128.84 Treasurer's receipts; contents; duplicate, filing.**

Sec. 4. Every county treasurer in this state, upon receiving any so called cemetery money, shall at once deliver to the person depositing the same, a receipt, stating the amount received, the name in full of the person depositing the same, with a full and accurate description of the lot or lots, for the benefit of which, said money is intended to be used, and shall also make and deliver duplicates of said receipt to the county clerk and the township or city clerk of the township or city in which the cemetery is located, and said county, township or city clerk shall file such duplicate receipts in a book kept specially for that purpose.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2400;—CL 1929, 1281;—CL 1948, 128.84.

**128.85 Treasurer's bond, increase.**

Sec. 5. The bond of the county treasurer prescribed in sections 2361 and 2362 of the Compiled Laws of 1915 shall be holding for all funds deposited under this act. Such bond shall be increased from time to time as said funds increase, at the discretion of the board of supervisors.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2401;—Am. 1917, Act 324, Eff. Aug. 10, 1917;—CL 1929, 1282;—CL 1948, 128.85.

**Compiler's note:** For provisions of sections 2361 and 2362, referred to in this section, see MCL 48.35 and 48.36.

**128.86 Annual report.**

Sec. 6. Every county treasurer having such funds shall make an annual report to the board of supervisors at

its January session of the total amount of money so deposited, how invested, and the amount of interest received therefrom.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2402;—Am. 1925, Act 208, Eff. Aug. 27, 1925;—CL 1929, 1283;—CL 1948, 128.86.

**128.87 Cemetery deposits; county liability.**

Sec. 7. Every county in this state having any such cemetery fund, shall always be held accountable and liable for any and all such cemetery money in an action brought by any person having deposited such fund, or his heirs, or by any cemetery board, or township board, wherever the cemetery is located within the state of Michigan.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2403;—CL 1929, 1284;—CL 1948, 128.87.

**128.88 Cemetery deposits; tax exempt.**

Sec. 8. All moneys set apart for the purposes specified in this act shall be exempt from taxation.

**History:** 1903, Act 81, Eff. Sept. 17, 1903;—CL 1915, 2404;—CL 1929, 1285;—CL 1948, 128.88.

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