

CEMETERY CORPORATIONS
Act 87 of 1855

AN ACT relative to burying grounds; and to impose certain duties upon the department of commerce.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—Am. 1982, Act 103, Imd. Eff. Apr. 19, 1982.

The People of the State of Michigan enact:

456.1 Cemetery corporation; incorporators.

Sec. 1. That any 5 or more persons of lawful age, may organize themselves into a corporation, by such name as they shall adopt, for the purpose of acquiring land for a burial ground for the dead, to dispose of rights of burial therein, and to fence, improve, ornament and keep the same in suitable condition, in the manner hereinafter provided.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1717;—CL 1871, 3373;—How. 4728;—CL 1897, 8362;—CL 1915, 11122;—CL 1929, 10401;—CL 1948, 456.1.

456.2 Cemetery corporation; acquisition of land, encumbrance, payment; lease, restriction.

Sec. 2. Such corporation shall have power to acquire and hold in fee, or for a term of years, so much land as may be necessary for their burying ground: Provided, That no land thus held shall be in any way encumbered by such corporation: And provided further, That the purchase price thereof, and interest thereon, or the rent reserved therefor, and the costs of fencing, improving and platting the same, shall be paid out of the funds first realized from the sale of rights of burial: And provided, further, That any lease of land to such corporations, shall contain a covenant on the part of the lessor, that the land thus leased shall never be used by him, his heirs or assigns, for any other than burial purposes, and that all rights of burial acquired under such corporation, shall remain unimpaired, although such lease may expire, or such corporation may forfeit the rights acquired under such lease, by reason of non-compliance with the conditions thereof.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1718;—Am. 1865, Act 282, Imd. Eff. Mar. 20, 1865;—CL 1871, 3374;—How. 4729;—CL 1897, 8363;—CL 1915, 11123;—CL 1929, 10402;—CL 1948, 456.2.

456.3 Right of burial; definition.

Sec. 3. A right of burial under this act shall be, in respect to any corporation organized under this act, the right to bury the dead in and upon a parcel of land of the size specified in the by-laws of any corporation organized under this act.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1719;—CL 1871, 3375;—How. 4730;—CL 1897, 8364;—CL 1915, 11124;—CL 1929, 10403;—CL 1948, 456.3.

456.3a Right of burial; granting in tax delinquent lands prohibited.

Sec. 3a. No rights of burial shall at any time be granted or sold by such corporation upon any lands which are delinquent for taxes or special assessments.

History: Add. 1941, Act 168, Eff. Jan. 10, 1943;—CL 1948, 456.3a.

456.4 Right of burial; disposal by member.

Sec. 4. Any member of any corporation organized under this act, wishing to dispose of any right of burial owned by him, shall procure for the purchaser a grant of such right from said corporation; and at the same time such member shall also relinquish to such corporation all claim he may have to such right of burial.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1720;—CL 1871, 3376;—How. 4731;—CL 1897, 8365;—Am. 1903, Act 65, Eff. Sept. 17, 1903;—CL 1915, 11125;—CL 1929, 10404;—CL 1948, 456.4.

456.5 Member; right to vote.

Sec. 5. Any person owning a right of burial in ground controlled by a corporation organized under this act, and having the right to use the same, shall be deemed a member of the corporation, and shall have the right to vote at all corporate meetings unless in arrears for assessments.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1721;—Am. 1867, Act 99, Imd. Eff. Mar. 25, 1867;—CL 1871, 3377;—How. 4732;—CL 1897, 8366;—Am. 1903, Act 65, Eff. Sept. 17, 1903;—CL 1915, 11126;—CL 1929, 10405;—CL 1948, 456.5.

456.6 Meeting to incorporate; warrant.

Sec. 6. Upon application in writing of any 3 of the persons aforesaid to the district or municipal court of the judicial district or municipality in which such burying ground is to be situated, the court shall issue a warrant to either one of the applicants, directing him or her to call a meeting of the persons wishing to become

incorporated, which warrant shall contain the substance of the application, and shall state the time and place of holding the meeting. The meeting shall be called in obedience to such warrant, by posting up notice containing the substance of the warrant in at least 2 public places in the township, city, or village, in which such burying ground is to be situated at least 10 days before the time of holding such meeting.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1722;—CL 1871, 3379;—How. 4733;—CL 1897, 8367;—CL 1915, 11127;—CL 1929, 10406;—CL 1948, 456.6;—Am. 1991, Act 153, Imd. Eff. Nov. 25, 1991.

456.7 Meeting to incorporate; affidavit of notice.

Sec. 7. The person to whom the aforesaid warrant is directed shall, after having called said meeting, attach to said warrant a copy of the notice accompanied by his affidavit showing that it is a true copy of the notice posted up by him, and also showing when and where such notices were posted, and the same shall be presented to such meeting and filed by the clerk elected thereat.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1723;—CL 1871, 3380;—How. 4734;—CL 1897, 8368;—CL 1915, 11128;—CL 1929, 10407;—CL 1948, 456.7.

456.8 Board of trustees; election; terms.

Sec. 8. Any 7 or more persons who meet in pursuance of the notice described in section 7 may elect by ballot a board of trustees consisting of at least 9 but not more than 12 members. The first trustees elected shall be divided as nearly as possible into 3 equal groups with terms of each group as follows:

- (a) 1 group for 1 year.
- (b) 1 group for 2 years.
- (c) 1 group for 3 years.

Upon expiration of the terms of the members first elected, successors shall be elected in a like manner for terms of 3 years each and shall serve until their successors are elected and have filed their acceptance. However, if any corporation now organized under this act has any trustees whose term of office does not expire at the date of its next annual meeting, it shall then elect only the number of trustees that will increase its board to at least 9 but not more than 12 members. At the election, the persons having the highest number of votes for trustee shall be considered elected.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1724;—CL 1871, 3381;—Am. 1873, Act 128, Imd. Eff. Apr. 22, 1873;—Am. 1881, Act 105, Imd. Eff. Apr. 22, 1881;—How. 4735;—CL 1897, 8369;—CL 1915, 11129;—CL 1929, 10408;—CL 1948, 456.8;—Am. 1996, Act 407, Imd. Eff. Oct. 21, 1996.

456.9 Officers; election; sexton or superintendent, appointment.

Sec. 9. The board of trustees shall meet within 10 days after each annual meeting, and elect from their own number a president, vice-president, clerk, and treasurer, and from time to time may appoint a sexton or superintendent of grounds, and such other officers as may be deemed necessary.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1725;—CL 1871, 3382;—Am. 1873, Act 128, Imd. Eff. Apr. 22, 1873;—Am. 1881, Act 105, Imd. Eff. Apr. 22, 1881;—How. 4736;—CL 1897, 8370;—CL 1915, 11130;—CL 1929, 10409;—CL 1948, 456.9.

456.10 Officers; vacancies.

Sec. 10. A majority of the officers required to be chosen by ballot, in any corporation organized under this act, shall have power to fill any vacancy in office by appointment.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1726;—CL 1871, 3383;—How. 4737;—CL 1897, 8371;—CL 1915, 11131;—CL 1929, 10410;—CL 1948, 456.10.

456.11 Officers; acceptance of office, bond.

Sec. 11. All persons elected or appointed to any office under any corporation organized under this act shall, within 10 days after such election or appointment, file with the clerk a written acceptance of the office together with a bond, if required, or said office will be vacant.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1727;—CL 1871, 3384;—How. 4738;—CL 1897, 8372;—CL 1915, 11132;—CL 1929, 10411;—CL 1948, 456.11.

456.12 Officers; notice of election.

Sec. 12. Any person attending any meeting for the election of officers of any corporation organized under this act, and elected thereat, to any office, shall be deemed to have been duly notified of his election; the clerk of such corporation shall, within 2 days after the election of any person to office, who was not present at the election, notify such person of his election.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1728;—CL 1871, 3385;—How. 4739;—CL 1897, 8373;—CL 1915, 11133;—CL 1929, 10412;—CL 1948, 456.12.

456.13 Treasurer; bond.

Sec. 13. The treasurer shall give a bond to the corporation, with sufficient sureties, to be approved by the president thereof, for the faithful discharge of his duties, which bond shall be filed with the clerk.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1729;—CL 1871, 3386;—How. 4740;—CL 1897, 8374;—CL 1915, 11134;—CL 1929, 10413;—CL 1948, 456.13.

456.14 Officers; compensation.

Sec. 14. The president, clerk, treasurer and superintendent of grounds of any corporation organized under this act shall receive such a compensation for their services as shall be allowed by a majority of the members of the corporation present at a corporate meeting, and no more: Provided, That if the members neglect to fix such compensation, the same may be fixed, from time to time, by the board of trustees.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1730;—CL 1871, 3387;—How. 4741;—Am. 1885, Act 119, Imd. Eff. May 27, 1885;—CL 1897, 8375;—Am. 1903, Act 65, Eff. Sept. 17, 1903;—CL 1915, 11135;—CL 1929, 10414;—CL 1948, 456.14.

456.15 By-laws, rules and regulations.

Sec. 15. The board of trustees of any corporation organized under this act, shall have the power, by a 2/3 vote of the members elect, to make all needful by-laws, rules, and regulations, not inconsistent with this act, that may be necessary to the proper management of the affairs of such corporation, and may by a like vote amend the same.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1731;—CL 1871, 3388;—Am. 1881, Act 39, Imd. Eff. Mar. 18, 1881;—How. 4742;—CL 1897, 8376;—CL 1915, 11136;—CL 1929, 10415;—CL 1948, 456.15.

456.16 Certificate of organization; contents; signature; filing certificate with department of commerce.

Sec. 16. Within 1 week after the organization of any corporation organized under this act, the clerk shall make out a certificate of the organization of such corporation, specifying the corporate name thereof, the officers chosen at the first meeting; which certificate shall be signed by the president and clerk of such corporation, and forthwith file such certificate with the corporation and securities bureau of the department of commerce.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1732;—CL 1871, 3389;—How. 4743;—CL 1897, 8377;—CL 1915, 11137;—CL 1929, 10416;—CL 1948, 456.16;—Am. 1982, Act 103, Imd. Eff. Apr. 19, 1982.

456.17 Laying out burial grounds; maps; filing map with department of commerce; certificate.

Sec. 17. Before any corporation organized under the provisions of this act shall issue certificates of rights of burial, they shall cause their burial ground to be laid out in such form as they may choose, and cause 2 maps thereof to be made, which maps shall accurately describe the land belonging to such burying ground, its boundaries and location, with the lots or subdivisions named or numbered thereon, and also their size, situation and extent, with the width extent, and location of all the streets, alleys, or walks in such burying ground, which maps shall be prepared under the supervision and direction of the president and clerk of such corporation, and certified by them to be a correct map of their burying ground. One of the above maps shall be filed with the clerk of the corporation, and the other with the corporation and securities bureau of the department of commerce. The department of commerce shall give said corporation a certificate under the seal of the department of commerce, showing that such map has been received and duly filed, which certificate shall be filed with the clerk of said corporation.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1733;—CL 1871, 3390;—How. 4744;—CL 1897, 8378;—CL 1915, 11138;—CL 1929, 10417;—CL 1948, 456.17;—Am. 1982, Act 103, Imd. Eff. Apr. 19, 1982.

456.18 Actions and suits; common seal.

Sec. 18. All corporations organized under this act, shall be capable in their corporate name, of suing and being sued, appealing, prosecuting, and defending, to final judgment and execution, in any of the courts of this state or elsewhere, and to have a common seal which they may alter at pleasure.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1734;—CL 1871, 3391;—How. 4745;—CL 1897, 8379;—CL 1915, 11139;—CL 1929, 10418;—CL 1948, 456.18.

456.19 Reincorporation under act; lot owners in public burying ground, incorporation; transfer of rights from municipalities.

Sec. 19. Any burying ground corporation heretofore organized under any law of this state, upon complying

with the provisions of the preceding sections of this act, shall possess all the powers, and be subject to all the restrictions of corporations originally organized under this act; and the owners of lots in any public burying ground in this state may associate together and organize themselves into a corporation under the provisions of this act, whenever a majority of such owners shall take the proceedings provided by sections 5, 6, 7 and 8, and thereafter other owners may become members of such corporation by a vote of the board of officers of the corporation, on application to be admitted to membership. Cities, villages and towns may transfer to any corporation, organized under this act, all rights remaining to them in any public burying ground.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1735;—Am. 1867, Act 99, Eff. June 27, 1867;—CL 1871, 3392;—How. 4746;—CL 1897, 8380;—CL 1915, 11140;—CL 1929, 10419;—CL 1948, 456.19.

456.20 Saving clause.

Sec. 20. Any right that may have accrued to any member, stockholders or lot owner of any burial ground corporation, or public burying ground heretofore existing in this state, shall not be affected or impaired by reason of this act.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1736;—Am. 1867, Act 99, Eff. June 27, 1867;—CL 1871, 3393;—How. 4747;—CL 1897, 8381;—CL 1915, 11141;—CL 1929, 10420;—CL 1948, 456.20.

456.21 Vacation of burying ground; procedure.

Sec. 21. Whenever it may become necessary to vacate any burying ground, the property of any corporation organized under this act, such corporation may, by a majority of its members present at any corporate meeting, direct the president and clerk of such corporation to petition the circuit court for the county in which such burying ground is situated, for leave to vacate the same; and such circuit court may make such order in the premises as shall be just and proper: Provided, No final order shall be made within 6 months from the time of filing such petition, and without due proof of publication of notice of such petition, for 12 successive weeks, in such newspaper as may have been designated by said court for that purpose.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1737;—CL 1871, 3394;—How. 4748;—CL 1897, 8382;—Am. 1903, Act 65, Eff. Sept. 17, 1903;—CL 1915, 11142;—CL 1929, 10421;—CL 1948, 456.21.

456.22 Forfeited right of burial; disposal.

Sec. 22. It shall be lawful for any corporation organized under this act, to dispose of that part of any forfeited right of burial, which has not been actually used as a repository of the dead, in like manner as if the same had never been granted.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1738;—CL 1871, 3395;—How. 4749;—CL 1897, 8383;—CL 1915, 11143;—CL 1929, 10422;—CL 1948, 456.22.

456.23 Unused burial rights; sale on non-payment of assessment; reconveyance.

Sec. 23. Any corporation organized under this act may be authorized by the circuit or district court of the county, upon the like petition as is required in the twenty-first section of this act, and after 6 months from the filing of such petition, to redispense of unused burial rights on which assessment shall have remained unpaid for 7 years or more: Provided, That if personal service is not made on the owner or owners of the burial right then the same procedure as is provided by law for substituted service in circuit courts shall be used.

At any time during the period of 2 years from and after the entering of the order of termination and forfeiture, the owner of any burial space or spaces shall be entitled to a reconveyance to him by the board of trustees on the payment of the costs and expenses incurred in said proceeding, and not exceeding \$15.00 for the care and maintenance of such space or spaces. If such reconveyance is not sought and obtained during said 2 year period, then and thereupon the board of trustees shall be authorized and empowered to offer such spaces for sale in accordance with the rules and regulations of said board governing the sale of lots and spaces in the cemetery concerned. The proceeds derived therefrom shall be used to defray the expenses incurred in accordance with the provisions of this act.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1739;—CL 1871, 3396;—How. 4750;—CL 1897, 8384;—CL 1915, 11144;—CL 1929, 10423;—Am. 1947, Act 153, Eff. Oct. 11, 1947;—CL 1948, 456.23.

456.24 Assessment; voting; notice of meeting.

Sec. 24. At any corporate meeting of the members, after notice as provided by its bylaws, those members present, when they deem it necessary, may vote an assessment upon the members of such corporation by a majority vote of the members present, which assessment shall be made by the board of trustees of such corporation, as near as may be in proportion to the value of the respective rights of burial owned by such members. Notice of a proposed assessment setting forth the date and place of meeting and the method of

assessment and amount thereof shall be sent by certified mail to all known addresses of living members at least 30 days before date set for the meeting.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1740;—Am. 1867, Act 99, Eff. June 27, 1867;—CL 1871, 3397;—How. 4751;—CL 1897, 8385;—Am. 1903, Act 65, Eff. Sept. 17, 1903;—CL 1915, 11145;—CL 1929, 10424;—CL 1948, 456.24;—Am. 1958, Act 41, Eff. Sept. 13, 1958.

456.25 Assessment; record.

Sec. 25. After an assessment has been made, as provided for in the next preceding section, such corporation shall cause a record to be made of such assessment, showing the day when the same is made, with a list of the names of all the members of such corporation, and the amount assessed to each member; a copy of the assessment shall be furnished by the clerk to the treasurer of such corporation.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1741;—CL 1871, 3398;—How. 4752;—CL 1897, 8386;—Am. 1903, Act 65, Eff. Sept. 17, 1903;—CL 1915, 11146;—CL 1929, 10425;—CL 1948, 456.25.

456.26 Assessment; notice; payment, enforcement.

Sec. 26. Within 1 month from the time of making any assessment, the clerk of the corporation making the same, shall cause public notice of the same to be given, in such manner as the board of trustees shall direct, directing each member of such corporation to pay his assessment to the treasurer of such corporation within 30 days from the date of such notice; and such assessment shall be, and hereby is declared, a personal liability against such member and the payment thereof may be enforced by action of debt or assumpsit in the name of such corporation.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1742;—Am. 1867, Act 99, Eff. June 27, 1867;—CL 1871, 3399;—How. 4753;—CL 1897, 8387;—Am. 1899, Act 216, Eff. Sept. 23, 1899;—Am. 1903, Act 65, Eff. Sept. 17, 1903;—CL 1915, 11147;—CL 1929, 10426;—CL 1948, 456.26.

456.27 Duties of officers defined by by-laws.

Sec. 27. The powers and duties of all officers holding office under any corporation organized under this act, shall be defined by the by-laws of such corporation, except so far as they are defined in this act.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1743;—CL 1871, 3400;—How. 4754;—CL 1897, 8388;—CL 1915, 11148;—CL 1929, 10427;—CL 1948, 456.27.

456.28 Treasurer; duties.

Sec. 28. It shall be the duty of the treasurer of any corporation organized under this act, to receive and safely keep all moneys belonging to such corporation, and pay them out on the order of the clerk, countersigned by the president of such corporation.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1744;—CL 1871, 3401;—How. 4755;—CL 1897, 8389;—CL 1915, 11149;—CL 1929, 10428;—CL 1948, 456.28.

456.29 Records of rights of burial; form.

Sec. 29. A record shall be kept by each corporation organized under this act, of the rights of burial disposed of by such corporation, in the following form:

No. The for, to them paid by, of, hereby grant unto right of burial in their grounds, and embracing in reference to this map,, subject, nevertheless, to assessment and forfeiture, as provided by law.

Dated, 18..... .

Countersigned,, President. Clerk.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1745;—CL 1871, 3402;—How. 4756;—CL 1897, 8390;—CL 1915, 11150;—CL 1929, 10429;—CL 1948, 456.29.

456.30 Records of rights of burial; bound blanks, index.

Sec. 30. It shall be the duty of every corporation organized under this act, to procure a sufficient number of blanks of the form above prescribed, bound in convenient form, with an index in which shall be entered alphabetically the names of the purchasers of rights of burial in the grounds of such corporation.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1746;—CL 1871, 3403;—How. 4757;—CL 1897, 8391;—CL 1915, 11151;—CL 1929, 10430;—CL 1948, 456.30.

456.31 Price of lots or rights of burial.

Sec. 31. The price of lots or rights of burial in any grounds belonging to such corporation may be, from time to time, determined and fixed by a 2/3 vote of the board of trustees.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1747;—CL 1871, 3404;—Am. 1881, Act 39, Imd. Eff. Mar. 18, 1881;—How. 4758;—CL 1897, 8392;—CL 1915, 11152;—CL 1929, 10431;—CL 1948, 456.31.

456.32 Price of lots or rights of burial; payment receipt.

Sec. 32. Upon payment to the treasurer of any corporation organized under this act, the price of any right of burial determined as above, it shall be the duty of such treasurer to give to the purchaser a receipt therefor, which receipt shall accurately describe the premises on which payment has been made.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1748;—CL 1871, 3405;—How. 4759;—CL 1897, 8393;—CL 1915, 11153;—CL 1929, 10432;—CL 1948, 456.32.

456.33 Certificate of right of burial.

Sec. 33. Upon presenting to the clerk of any corporation organized under this act, a receipt from the treasurer thereof, in the form prescribed in the next preceding section of this act, it shall be the duty of such clerk to issue a certificate of right of burial, signed by such clerk and countersigned by the president of such corporation, in the form prescribed in the twenty-ninth section of this act.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1749;—CL 1871, 3406;—How. 4760;—CL 1897, 8394;—CL 1915, 11154;—CL 1929, 10433;—CL 1948, 456.33.

456.34 Potter's field.

Sec. 34. Any corporation organized under this act, shall have power to set off a part of their burial ground as a potter's field, and under proper regulations permit the dead to be buried therein.

History: 1855, Act 87, Imd. Eff. Feb. 12, 1855;—CL 1857, 1750;—CL 1871, 3407;—How. 4761;—CL 1897, 8395;—CL 1915, 11155;—CL 1929, 10434;—CL 1948, 456.34.

456.34a Witness fee; prohibition.

Sec. 34a. A corporation organized under this act shall not charge a fee for witnessing the lowering of a casket into the ground.

History: Add. 1996, Act 111, Imd. Eff. Mar. 5, 1996.

456.35, 456.35a Repealed. 2008, Act 478, Imd. Eff. Jan. 12, 2009.

Compiler's note: The repealed sections pertained to creation, use, and investment of endowment care funds.

456.35b Endowment care fund; exemption from care fund requirements.

Sec. 35b. Earth interment cemeteries of 10 acres or less in size which are owned and operated exclusively by nonprofit entities existing prior to March 10, 1967 and in which burials have taken place prior to such date, shall be exempt from the care fund requirements of sections 35 and 35a, except that reports shall be made as required by such sections if the cemetery owners maintain care or memorial funds.

History: Add. 1968, Act 254, Imd. Eff. July 1, 1968.

456.36 Additional land; taxation; conveyance.

Sec. 36. Any corporation organized or to be organized under this act may own and hold land heretofore or hereafter acquired for additional burial grounds and such other land heretofore or hereafter acquired as may be needed for the convenient or proper operation of its burial grounds. Land heretofore or hereafter acquired by said corporation and not being a part of its burial grounds shall not be exempt from taxation. Any corporation organized under this act shall not convey any part or portions of land owned by it if such land is part of the plan or design of the cemetery adopted and recorded as provided in section 17 of this act or secured for the purpose of becoming part of such plan or design unless at least \$5,000.00 for each acre so conveyed is allocated to the improvement or memorial fund provided for by section 35 of this act.

History: Add. 1897, Act 75, Eff. Aug. 30, 1897;—CL 1897, 8397;—CL 1915, 11157;—CL 1929, 10436;—CL 1948, 456.36;—Am. 1964, Act 53, Eff. Aug. 28, 1964.