



**Senate Fiscal Agency**  
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BILL



ANALYSIS

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House Bill 4849 (Substitute H-1 as reported without amendment)

Sponsor: Representative Julie Alexander

House Committee: Local Government

Senate Committee: Regulatory Reform

### **CONTENT**

The bill would amend Public Act 81 of 1903, which provides for the care and preservation of cemetery lots, to do the following:

- Prohibit money from being deposited with a county treasurer for the care of cemetery lots, after June 30, 2018.
- Delete provisions pertaining to the borrowing and investment of money deposited with a county treasurer for the care of a cemetery lot and, instead, require county treasurers to invest money in the same manner as allowed for the investment of surplus funds of public corporations.
- Require a county treasurer to transfer any earning on investments to a cemetery owner or operator for the purpose of caring for a cemetery lot.
- Require a county treasurer to report to the county board of commissioners on money deposited, invested, and paid.
- Permit a county treasurer to transfer money held for the care of a cemetery lot to the cemetery owner or operator, or to certain funds, to be held, invested, and spent for the care of the lot or the cemetery, after June 30, 2018.
- Establish a presumption that a legal interest or right in money deposited for the purpose of caring for a cemetery lot was abandoned, if certain conditions existed.
- Establish a process for a county treasurer to certify a legal right or interest as abandoned, if the presumption applied.

The bill also would repeal Section 4 of the Act, which requires every county treasurer in the State, upon receiving any cemetery money, to deliver a receipt to the person depositing the money, and to give copies of the receipt to the county clerk and the clerk of the township or city in which the cemetery is located.

MCL 128.82 et al.

Legislative Analyst: Stephen Jackson

### **FISCAL IMPACT**

The options provided by the bill for the discontinuance of county cemetery funds would reduce ongoing administrative costs for a county that currently has a county cemetery fund and chose to cease operations pursuant to the authority in the bill. A county would incur one-time costs to disburse the funds to the appropriate recipient cemeteries or determine if all or a portion of a county cemetery fund was abandoned. If funds were abandoned as described in the bill, a county could receive a one-time transfer of money from the county cemetery fund to the county general fund. According to the Michigan Association of County Treasurers, there are 10 counties that have county cemetery funds, as shown in [Table 1](#) below.

Table 1

County Cemetery Fund Balances	
<u>County</u>	<u>Amount</u>
Ionia	\$268,003
Jackson	3,029
Kalamazoo	2,462
Kalkaska	31,074
Kent	6,507
Montcalm	36,000
Oakland	2,000
Ottawa	5,890
St. Joseph	14,238
Tuscola	<u>6,800</u>
TOTAL	\$376,003
Source: Michigan Association of County Treasurers	

Date Completed: 12-13-17

Fiscal Analyst: Elizabeth Pratt