

**CEMETERY CORPORATIONS (EXCERPT)**  
**Act 87 of 1855**

**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.