EXEMPTION OF PRIVATE BURIAL GROUNDS FROM TAXATION OR ATTACHMENT
Act 88 of 1875

AN ACT to exempt private burial grounds and places of interment for the dead from taxation and levy on execution or attachment.

History: 1875, Act 88, Eff. Aug. 3, 1875.

The People of the State of Michigan enact:

128.111 Private burial grounds; laying out; deed.

Sec. 1. That it shall be lawful for any person or persons in this state to lay out and survey any tract of land not included within the corporate limits of any city or village which may be owned by such person or persons, as a private burial ground for the use of their families or descendants for purposes of interment of members of such families and descendants, and for no other purpose, not exceeding in quantity 1 acre of land, and may make a deed of the same to some person or persons to be named therein as trustees, with such provisions for continuing such trusteeship as they shall deem necessary, which said deed shall be acknowledged by such persons making the same, in the same manner as other deeds of land, and shall be recorded in the county where such land shall lie.

History: 1875, Act 88, Eff. Aug. 3, 1875;—How. 4788;—CL 1897, 8416;—CL 1915, 11203;—CL 1929, 2688;—CL 1948, 128.111.

128.112 Private burial grounds; exemptions.

Sec. 2. Such land so laid out and described in said deed, when recorded in the register's office of the county where such land lies, shall operate as a grant forever of the land described in such deed to said trustees and their successors forever, for the purposes described in said deed, and no sale, judgment, or decree shall be made which shall have the effect to divert the same from the objects of said grant, set forth in such deed, and the same shall not be taxed for any purpose, or be subject to any sale for taxes or any execution, attachment, or other order of sale made by any court, and any deed made by said trustees or their successors, or upon any sale made for taxes, or upon any execution, or decree, or order of sale made by any court of said lands or any part thereof, or any tenements, tombs, or other structures, thereon and appurtenant thereto, shall be void and shall convey no interest or title to the grantee named in such deed.

History: 1875, Act 88, Eff. Aug. 3, 1875;—How. 4789;—CL 1897, 8417;—CL 1915, 11204;—CL 1929, 2689;—CL 1948, 128.112.

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