

CHAPTER 157.

CEMETERIES.

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157.01 Definitions. As used in this chapter:

- (1) "Corporation" means the cemetery association having charge of a cemetery.
- (2) "Board" means board of trustees of a cemetery association, having charge of a cemetery.
- (3) "Municipality" means town, village or city.

157.03 Cemetery association. (1) ORGANIZATION. Not less than 7 persons residing in the same county may form a cemetery association. They shall meet, select a chairman and secretary, choose a name, fix the annual election date, and elect by ballot not less than 3 nor more than 9 trustees whom the chairman and secretary shall immediately divide by lot into 3 classes, who shall hold their offices for one, 2 and 3 years, respectively. Within 3 days, this time limit being directory, the chairman and secretary shall certify the corporate name, the names of the organizers and of the trustees, and their classification, and the annual election date acknowledged by them, and record it in the office of the register of deeds. The association shall then have the powers of a corporation.

(2) AMENDMENTS. The association may change (a) its name, (b) the number of trustees, or (c) the annual election date by resolution at an annual meeting, or special meeting called for such purpose, by majority vote of the members present, and by recording in the office where the certificate of organization is recorded, copy of the resolution, with the date of adoption, certified by the president and secretary or corresponding officers. The register of deeds shall note on the margin of the original record the volume and page where the amendment is recorded.

(3) VALIDATION. When there shall have been a bona fide attempt to organize a cemetery association, but a failure to record a properly drawn and executed certificate of organization, and it has in good faith bought and platted grounds and conveyed lots and carried on business for over twenty-five years, the same shall be a body corporate from the date of conveyance to it of real estate, and its transfers and other transactions are validated.

(4) ELECTIONS. (a) Annual election shall be held at such place in the county as the trustees direct upon such public notice as the by-laws prescribe. Trustees chosen after the first shall be proprietors of lots in the cemetery, residents of the state, and hold office for three years. Election shall be by ballot, and a plurality shall elect. Each owner of one or more lots shall be entitled to one vote, and such one of several owners of a lot as the majority of them designate shall cast the vote.

(b) If the annual election be not held on the day fixed the trustees may appoint another day, not more than sixty days thereafter, and give public notice of time and place, and if an election is not so held five members may apply to the judge of a court of record in the county for an order granting power to hold an election, by publishing notice of the application for two weeks in a newspaper published in the county, and the judge shall grant the application, and election shall then be held upon like notice. The terms of trustees whenever elected shall expire at the same time as though elected on the regular date.

(5) TRUSTEES; DUTIES, REPORT. The trustees may fill vacancies for the unexpired term. One shall be chosen president, and they shall appoint a secretary and treasurer, and may require security of the treasurer. The trustees shall manage the affairs and property of the association, control the cemetery and beautify the same, and may establish regulations respecting it. At each annual meeting the trustees shall make a written report of their transactions and the condition of the association, giving a particular account of receipts and expenditures.

(6) DISSOLUTION; REORGANIZATION. (a) The association is dissolved by failure to hold annual election for three successive years.

(b) If an association which has been dissolved under par. (a), or any group which was never properly organized as a cemetery association, has cemetery grounds and interments remain therein, 5 or more members, or persons interested as determined by order of the county judge under par. (c), may, by giving at least 3 weeks' public notice in a newspaper published in the municipality in which the cemetery is, or if no newspaper be there published by posting therein for at least 3 weeks 3 notices in 3 of the most public places of the time, place and object of the meeting, assemble and reorganize by the election of trustees, the same as at the regular time, and divide them into classes as provided in sub. (1), the commencement to be computed from the next annual election date, and the proceedings of such meeting shall be entered by the secretary on the records, and thereby the association shall be reorganized. Upon such reorganization, the title to the cemetery grounds, trust funds and all other property of the association or group shall vest in the reorganized association, under the control of the trustees. The reorganized association may continue the name of the dissolved association or may adopt a new name.

(c) If an association is dissolved under par. (a) or any group has never been properly organized as cemetery association, and there are fewer than 5 members living or residing in the county where the cemetery is located, the county judge of such county shall upon the petition of any person interested, make an order determining who are persons interested in said cemetery. Any adult person who owns an interest in any lot in said cemetery, who is related to any person buried in said cemetery, or who is a descendant, brother, sister, nephew, niece or surviving spouse of a member of the dissolved association, is an interested person. The county judge may make such order upon evidence he deems sufficient, with or without hearing. The order need not contain the names of all persons interested, but shall contain the names of at least 5 such persons.

(7) **TAX FOR MAINTENANCE.** When a cemetery association having control of a cemetery in a town, village or city of the third or fourth class has insufficient maintenance funds it may certify in writing to the clerk of such town, city or village the amount deemed necessary during the next ensuing year, the amount the association has therefor, and the deficiency, and the governing body of such town, city or village may levy and collect a tax therefor and pay the same to the association. If the cemetery is in more than one such municipality the deficiency shall be equitably distributed. If a cemetery located wholly within a town, village or city of the third or fourth class has also buried therein decedents from an adjoining municipality, the association having insufficient funds, the association may certify in writing to its municipal clerk and to the clerk of such other municipality, the amount deemed necessary for the ensuing year, the amount the association has therefor, the amount of the deficiency and the equitable amount that each municipality should contribute; whereupon the governing body of each such municipality may levy and collect a tax therefor and pay the same to the association.

157.04 Change of ownership. (1) When a cemetery association abandons or fails to manage or care for the cemetery for a period of 5 or more years, and is not reorganized in the meantime, the municipality wherein the cemetery is becomes vested with the control of the property, and shall manage and care for it, and collect and manage all trust funds connected therewith received other than by a will.

(2) Whenever a cemetery association shall vote to convey cemetery property and all trust funds pertaining thereto to a city, village or town, the trustees of the association shall have the power to transfer such property upon the acceptance thereof by resolution of the governing body of the city, village or town.

(4) Whenever any cemetery in a town is falling into disuse, or is abandoned or neglected, and by reason of the removal or death of the persons interested in its upkeep there exists no association or group with authority to transfer such cemetery to the town, the town board, at the expense of the town, shall take charge of the cemetery and manage and care for it, and if the town board fails to do so, having notice thereof, the county judge may upon petition by 6 or more persons interested in the upkeep of the cemetery order its transfer to the town, including the transfer of all assets. Cemeteries so transferred shall be managed as provided for other town cemeteries.

157.05 Holding property. (1) A cemetery or religious association authorized to hold lands for cemetery purposes may take and hold not exceeding 80 acres of land, to be used exclusively for burial of the dead, and personal property not exceeding \$100,000 in value, to promote the objects of the association; and if the cemetery is near to a city of more than 10,000 and less than 100,000 inhabitants the association may so take and hold not exceeding 160 acres of land; and if near to or within a city of 100,000 or more inhabitants not exceeding 240 acres.

(2) A cemetery or religious association incorporated in this state and having a cemetery in or near a city having, by the last United States census, a population of over

100,000 may acquire by gift or purchase up to 30 acres of adjoining lands for cemetery purposes, and may pay for it wholly or partly from the lot sales.

(3) When it is necessary to enlarge a cemetery owned by a cemetery or religious association, and adjoining lands cannot be acquired or can be acquired only at an exorbitant price, application may be made in writing to the county judge by 12 or more resident freeholders of the municipality in which the cemetery is located describing the land and setting forth the facts and the price asked, whereupon the judge shall appoint 3 resident freeholders of the county, but not of such municipality, to appraise the damages of each owner, not to exceed the price asked, but, except in cities or incorporated villages, no lands shall be taken within 20 rods of a residence owned by the occupant without his written consent. The appraisers shall hear all parties upon 10 days' notice and file report in writing with the judge within 10 days after determination. Upon payment into court of the amount appraised, the lands shall be taken. Either party may appeal as provided in s. 32.06 (10). The commissioners shall be paid by the party seeking to take the land \$3 for each day actually employed and 6 cents for each mile necessarily traveled.

157.06 Cemeteries, location. (1) No cemetery shall be laid out or used for burial purposes, except such as are now in use, and except those which shall hereafter be organized, maintained and operated by towns, villages and cities, by churches, by fraternal and benevolent societies, by incorporated colleges of religious orders and by cemetery associations incorporated under the provisions of this chapter. No such cemetery shall be established or located (1) within recorded plat of a city or village, or recorded addition thereto, and within a mile of a building in any such plat, (2) outside such a plat and within 200 rods of an inhabited dwelling in such a plat, without the consent of the municipal authorities, (3) within 15 rods of a habitable dwelling, public building, watering place, or schoolhouse, but this clause shall not apply to the use for cemetery purposes of lands already owned for an extension to an existing cemetery and included within the same description, nor (4) within 200 rods of the institutions for the deaf and dumb, for the blind, the hospitals for the insane, the Wisconsin school for boys, the colonies for the feeble-minded, the Wisconsin child center, or the state reformatory, without the consent of the state agency having jurisdiction over such institutions; except that (1) an existing cemetery in a village may be extended toward or beyond either of the two nearest village limits with the consent of the village board and the owners of any building within 15 rods of the addition; (2) an existing cemetery in a city of the third or fourth class may be extended and enlarged with the consent of the state board of health and of the council; provided, that damages may also be allowed to owners of land adjoining that taken for cemetery purposes; (3) an incorporated college of a religious order in a city of the fourth class may, with the consent of the council, establish a private cemetery on land owned by the college for the interment of members of the order in such city, but not within 50 rods of a private dwelling or building without the consent of the owner; (4) a cemetery established within an incorporated village before April 30, 1887, within 100 feet of the outer lines of the plat of such village, may be extended to the outer boundary of such plat with the consent of the village board, and (5) a cemetery established before said date may be enlarged subject only to the conditions of section 157.05. Violation of this section creates a nuisance which may be enjoined at the suit of anyone.

(2) Whenever it is necessary that a cemetery be abandoned on any lands acquired or which could have been acquired under chapter 32, the county court may upon petition by 6 or more residents of the town, city or village in which such cemetery is located, and upon notice to all persons interested, given by publication pursuant to section 324.20, authorize the removal of bodies from the cemetery to be abandoned to some other suitable cemetery. No authorization shall be given unless it shall appear that suitable arrangements have been made for reinterring the bodies in a manner approved by the state board of health.

157.07 Platting. The board of trustees shall cause to be surveyed and platted such portions of the lands as may from time to time be required for burial, into lots, drives and walks, and record map thereof in the office of the register of deeds. No such plat or map shall be recorded unless laid out and platted to the satisfaction of the county board of such county, and the town board of the town in which such land is situated, or, if such land is situated within a city of the first class, then only by the common council of such city. The plat shall show the exact location of the tract being subdivided with reference to a corner or corners established in the United States public land survey by bearings and distances, and shall show a small scale drawing of the section or government subdivision of the section in which the cemetery plat is situated with the cemetery plat indicated thereon. The plat shall be made on one or more sheets of durable white paper so

pasted on muslin that they cannot be detached therefrom. To facilitate the binding of such sheets into volumes, as provided by s. 236.25, such sheets shall be of uniform width of 22 inches and length of 30 inches. When more than one sheet is used for any one plat, they shall be numbered consecutively and each sheet shall contain a notation showing the whole number of sheets in the plat, and its relation to the other sheets. Such sheets may be provided by the county through the register of deeds on such terms as the county board shall determine. The surveyor shall leave a binding margin of 1½ inches on the left side of the 30-inch length and a one-inch margin on all other sides. The board of trustees shall cause the same to be recorded within 30 days of the date of such approval, together with the evidence of the town and county board's or common council's approval, which shall be a copy of the resolution adopted by such county board and by such town board, or by such common council, certified by the county clerk and the town clerk, respectively, or city clerk, and affixed to such map or plat. For failure to do so, the plat shall be void and of no effect and each trustee of an association shall forfeit \$25 to the county or city.

157.08 Conveyances. (1) After the map is so recorded, the board may sell and convey platted lots, expressly restricting the use to burials, and upon such other terms, conditions and restrictions as the board directs. Conveyances shall be signed by the chief officer of the board, and the secretary or clerk, and before delivering the secretary or clerk shall enter in a book kept for that purpose, the date and consideration and the name and residence of the grantee. The conveyances may be recorded with the register of deeds.

(2) The trustees of a cemetery association may sell and convey for other than burial purposes any portion of its cemetery in which there shall have been no lots sold or conveyed and no burials made. A majority of the trustees shall file with the county court their verified petition describing the portion and setting forth the facts and reasons for conveyance. The court shall by order fix a time for hearing upon not less than thirty days' notice by publication in a newspaper at least three weeks successively. If the court find that the proposed sale is for the best interest of the association and that the rights of none to whom lots have been conveyed will be injured it shall enter an order reciting the jurisdictional facts and its finding and authorizing the conveyance. The order shall be effective when recorded by the register of deeds.

(3) The board may sell personal property at discretion.

(4) The board may vacate or replat any portion of its cemetery upon the filing of a verified petition by a majority of the trustees with the county court describing the portion and setting forth the facts and reasons therefor. The court shall by order fix a time for hearing upon not less than 30 days' notice by publication in a newspaper at least 3 weeks successively and the court shall order a copy of the notice to be mailed to not less than one interested person, as to each separate parcel involved, whose post-office address is known or can with due diligence be ascertained, at least 20 days before such hearing. If the court finds that the proposed vacating or replatting is for the best interest of the association and that the rights of none to whom lots have been conveyed will be injured, it shall enter an order reciting the jurisdictional facts and its findings and authorizing the vacating or replatting of the lands of the cemetery. The order shall be effective when recorded by the register of deeds.

157.09 Use of proceeds. The proceeds of sales shall be used only to apply on the purchase of the grounds, the care and improvement of the cemetery and avenues leading thereto, and operating expenses.

157.10 Alienation and use of lots. While any person is buried therein a lot shall be inalienable without the consent of a majority of the board and on the death of the owner shall descend to his heirs; but any one or more of such heirs may convey to any other heir his interest therein. No corpse shall be interred in a lot except the corpse of one having an interest therein, or a relative, or the husband, or wife of such person, or his or her relative, except by the consent of all persons having an interest in the lot.

157.11 Improvement and care. (1) FENCE; FUNERAL BUILDING. The board may enclose the grounds with a suitable fence, and may erect thereon a building for funeral services.

(2) REGULATIONS. The board may make regulations for management and care of the cemetery. No person shall plant in the cemetery trees or shrubs, nor erect wooden fences or structures, or offensive or dangerous structures or monuments, nor maintain them if planted or erected in violation of the regulations; and the board may require any person owning or controlling a lot to do anything necessary to comply with the regulations by giving reasonable personal notice in writing if he is a resident of the county, otherwise by publishing at least once a week for three successive weeks in a newspaper published

in the county; and if he fail to comply within twenty days thereafter the board may cause it to be done and recover from him the expense. The board may also impose a forfeiture not exceeding ten dollars for violation of the regulations posted in three conspicuous places in the cemetery, recoverable under chapter 288. Each member of the board and the superintendent or sexton shall have constable powers in enforcing the regulations.

(3) **CONTRACTS.** The trustees of a cemetery association may contract with individuals who own or are interested in a lot for its care; the contract shall be in writing, may provide that the lot shall be forever exempt from taxes, assessments or charges for its care and the care and preservation of the grounds, shall express the duty of the association, be recorded in a book kept for that purpose, and be effective when the consideration is paid or secured.

(4) **ASSOCIATIONS.** Persons owning a lot or having relatives buried in a cemetery may incorporate an association to hold and occupy a previously constituted cemetery, and to preserve and care for the same; section 157.03 shall apply to such association. Nothing in this section shall give rights of burial. A municipality may lease a municipal cemetery to a cemetery association for preservation and may contract to permit the association to use cemetery funds therefor. Such leases and contracts may be revoked at will by the municipal board.

(5) **SUM REQUIRED.** The board shall fix the sum necessary, annually for care of lots and care and improvement of the cemetery, or to produce a sufficient income therefor.

(7) **ASSESSMENTS.** (a) The board may annually assess upon the lots not exceeding 4 cents per square foot excluding drives and walks, for cleaning and care of lots and care and improvement of the cemetery. Notice with a copy of this section shall be mailed forthwith to each lot owner or person having charge of a lot, at his last known post-office address, directing payment to the treasurer within 30 days and such assessments shall be a personal liability.

(b) The board or any organization having a cemetery under its control may fix and determine the sum reasonably necessary for perpetual care of the grave or lot in reasonable and uniform amounts, which amounts shall be subject to the approval of the court, and may collect the same as part of the funeral expenses.

(c) Before ordering distribution of the estate of a deceased person, the court shall order paid any assessment under this section, or the sum so fixed for the care of the lot or grave of the deceased.

(d) When uniform care of a lot has been given for two consecutive years or more, for which assessments are unpaid, after notice as provided in subsection (2) of this section, right to interment is forfeited until delinquent assessments are paid. When uniform care has been given for five consecutive years or more and the assessments are unpaid, upon like notice, title to all unoccupied part of the lot shall pass to the association or municipality and may be sold, the proceeds to be a fund for perpetual care of the occupied portion.

(8) **GIFTS.** The corporation shall take, hold and use such gifts, or the income and proceeds thereof as may be made in trust or otherwise for the improvement, maintenance, repair, preservation or ornamentation of any lot or structure in the cemetery, according to the terms of the gift, and regulations by the board.

(9) **HANDLING OF PROPERTY.** (a) Before the trustees of an association receive a gift the secretary and treasurer shall file in the county court bonds in a sum not less than twice the gross value of the gift and with two or more sureties approved by the county judge, and which shall be renewed when the judge so orders. If the bonds are not filed, or any officer fails to do anything required by this subsection, the judge may appoint a trustee, and all property and money so given and evidences of title and securities shall be delivered to him.

(b) Except as hereinafter provided in respect of funds for the perpetual care of public mausoleums and columbariums, money received by an association for perpetual care shall be invested as provided in ch. 320, or in such other manner as may be approved either by the county judge of the county in which the principal office of the association is located, or the county judge of the county in which the cemetery is located, or it may be deposited with the treasurer of the county or city in which such cemetery is located, and the governing body of such county or city may determine to accept such deposits. In the case of all deposits hitherto or hereafter deposited with a city or county, or previously deposited with a village, there shall be paid to said association annually interest on sums so deposited of not less than 2 per cent per annum. The governing body of any city or county, or any village or town in the case of previous deposits, may determine to return all or a part of any sum deposited by an association, and such association shall accept such sum within 30 days after receiving written notice of such action. If such association is dissolved or becomes inoperative such county or city shall

use the interest on such fund for the care and upkeep of such cemetery. Deposit shall be made and the income paid over from time to time, not less frequently than once each year, and receipts in triplicate shall be given, one filed with the county clerk, one with the association and one given to the person making the deposit. Deposits shall be of \$5 or multiple thereof. Records and receipts shall specify the lot for the care of which the deposit is made. Reports of money received for perpetual care shall be made annually by the trustees of such association to the county judge of the county in which the principal office of the association is located, or the county judge of the county in which the cemetery is located on July 1 of each year. All funds received by an association for perpetual care and now held by the treasurer or trustees of such association may be transferred to said county or city treasurer. Failure to file such report for 60 days shall subject such trustees to a forfeiture of not less than \$10 nor more than \$20, to be enforced as provided in ch. 288. Such trustees may also be cited to file such report by such judge and the expense of serving the citation shall be paid by such trustees and disobedience of such citation may be enforced as a contempt. This paragraph shall apply to all organizations that maintain cemeteries except municipalities but shall not be effective in counties having a population of 100,000 or more, except as to cemeteries wholly within fourth class cities.

(d) The officer in charge of the gifts shall on the first secular day in January of each year make written report to the county judge showing in detail the amount of money and value of property received and its disposition. The judge shall audit the accounts and examine investments and securities. Whenever, from his examination or audit of any report required by this section, the county judge has reason to believe that any officer or trustee of any association or perpetual care fund has failed to comply with the laws of this state or has misappropriated or improperly invested any perpetual care funds, he shall transmit his information and the reports of the cemetery association to the district attorney who shall conduct an investigation and take appropriate action.

(e) Anyone having in custody or control any cemetery care trust fund received other than by testament, shall upon demand deliver it to the cemetery corporation to be handled as provided in this section.

(f) If any money or property is not turned over when required by this section, or default occurs under a bond, the district attorney, when directed by the county judge, shall bring action to recover.

(g) Gifts and trusts hereunder shall be exempt from taxation and the law against perpetuities, accumulations and mortmain.

History: 1961 c. 228, 396.

Cross Reference: Section 318.01 (3) limits allowance for perpetual care to \$100.

157.12 Vaults, etc. (1) (a) No person shall build a structure for corpses, wholly or partly above ground, except in compliance with regulations of the state board of health, and plans and specifications previously approved by such board in writing. The state board of health may adopt and enforce regulations governing the location, materials and construction of the same. Municipalities may make and enforce additional consistent regulations. No public or community mausoleum or columbarium shall after June 15, 1933, be constructed or used for the disposition of the remains of the human dead unless the same shall be erected within the confines of an established cemetery, containing 20 acres or more, and which has been in existence for a period of 10 years. No building or structure for use or intended to be used as a public mausoleum or columbarium for the permanent disposition therein of the remains of deceased persons, shall be constructed after said date, and no such building constructed on said date and not then used for the permanent disposition of the remains of deceased persons, shall be altered or changed for such use, or used for such permanent disposition purposes, unless constructed in accordance with plans and specifications approved by the state board of health and of such materials and workmanship as will insure its durability and permanence, as dictated and determined at the time by modern mausoleum construction and engineering science. These provisions shall not affect any public or community mausoleum or columbarium which is being built or under construction on said date, the plans and specifications for which have been approved by the state board of health, or any additions or extensions to any public or community mausoleum or columbarium constructed on said date or then in the course of construction, the plans and specifications for which shall be approved by the state board of health. Such board shall control the construction, and see that the approved plans and specifications are followed. No departure shall be made except upon approval in writing by such board. No such structure shall be used until such board certifies in writing that approved plans and specifications were followed and that the maintenance fund has been established.

(b) There shall be established and maintained a fund for the perpetual care and maintenance of said public mausoleum or columbarium in such sum as shall be fixed by the

state board of health, but which shall in no case be less than twenty-five per cent of the cost of said structures. Said fund shall be accumulated and established by applying thereto at least twenty-five per cent of all proceeds received from sales of mausoleum rooms or crypts and columbarium niches, until said perpetual care fund has been accumulated, except a building or structure now constructed, in which said public or community mausoleum or columbarium is located or contained, is covered by a perpetual care fund of the cemetery in which it is located and such perpetual care fund shall be made up of at least fifteen per cent of the proceeds received by the cemetery from the sale of cemetery lots. Then, in such an event, the perpetual care fund for the public or community mausoleum or columbarium itself shall not exceed ten per cent of the cost of the construction of said public or community mausoleum or columbarium. The custodian or depository of said fund shall be the treasurer of the agency owning and operating the cemetery in which said public mausoleum or columbarium is located, who shall furnish and file with said agency, and at its expense, a bond in such sum and with surety or sureties approved by the county court, indemnifying and securing said agency against loss occasioned by the failure of said treasurer to properly protect, preserve and administer said fund, except where, by the terms of sale of said mausoleum rooms or crypts and columbarium niches, it is provided that the purchaser thereof shall pay directly to any trust company in the state of Wisconsin, designated by the cemetery as the custodian of the perpetual care fund for said public or community mausoleum or columbarium. Then, in such an event, it shall not be necessary for the treasurer of the agency owning and operating the cemetery to furnish and file the bond required by this section. Said fund shall be invested by said treasurer upon the written order of the board, as provided in chapter 320, and the income or avails therefrom used solely for the preservation and maintenance of said public mausoleum or columbarium, which shall be paid out or expended by said treasurer only upon the written order of said board.

(bc) No deposit of the remains of the human dead shall be made in a surface burial chamber, vault or tomb wholly or partially above the surface of the ground unless the part thereof below the natural surface of the ground be of a permanent character, constructed of materials capable of withstanding extreme climatic conditions, be waterproof and air-tight, and can be sealed permanently to prevent all escape of effluvia; that portion of the same above the natural surface of the ground shall be constructed of natural stone and material necessary to protect the construction of the same of durability sufficient to withstand all conditions of weather and of a character to insure its permanence.

(c) Any person, a member of a firm, or officer or director of a corporation, violating this section shall be personally liable and shall be fined not less than one hundred nor more than five hundred dollars, or imprisoned not less than ten days nor more than six months, or both.

157.125 Trustees for the care of cemeteries or cemetery lots. Where a trust is created for the perpetual care of a burial place or grave but no trustee is named in the will to administer the trust, the county court having jurisdiction thereof may name the county treasurer of the county in which the burial place or grave is situated as such trustee. If not contrary to the terms of the trust the county treasurer may contract with the person in charge of the burial place or grave for its care and pay to such person the income from the trust property or such part of the income that may be necessary for such purpose, and if there is no person in charge of the burial place or grave then such income shall be paid to the city, village or town, in which the burial place or grave is situated, and for the purposes of this section the governing body of such municipality shall have the duty of such care to the extent of money received for such purpose. The county treasurer shall annually render an account to the county court as provided in chapter 323 and the person or municipality receiving money for such care shall also render an annual accounting to the county court showing the amount received and in detail the purposes for which expended.

157.50 Municipal cemeteries. (1) Municipalities may acquire by gift, purchase or condemnation land for cemeteries within or without their boundaries. In the case of towns acquisition and price must be authorized by the town meeting.

(2) The governing body of every municipality acquiring a cemetery shall by ordinance determine the system of management and operation. Any municipality may proceed under section 157.07, 157.08 or section 157.11 (7), or otherwise as provided by ordinance.

(3) Upon organization of a cemetery association to take over a municipal cemetery, the municipality may convey real property and all funds and other personal property to the association. In towns the conveyance must be authorized by the town meeting.

(4) When a town cemetery becomes embraced within a city or village, it shall be managed as though acquired thereby.

(5) An annual town meeting, after notice as provided by section 60.13, may vote a special tax of not more than \$500 in any one year for the improvement of the town cemetery under supervision of the board.

(6) Any municipality having created a perpetual care fund shall invest the money received for perpetual care as provided by ch. 320.

157.60 Public easement in cemetery. Any person who shall open or make any highway, town way or private way or shall construct any railroad, turnpike or canal or anything in the nature of a public easement over, through, in or upon such part of any enclosure, being the property of any town, city, village or religious society or of private proprietors, as may be used for the burial of the dead, unless an authority for that purpose shall be specially granted by law or unless the consent of such town, city, village, religious society or private proprietors, respectively, shall be first obtained, shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding \$300.