

**EXEMPTION OF PRIVATE BURIAL GROUNDS FROM TAXATION OR ATTACHMENT (EXCERPT)**  
**Act 88 of 1875**

**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