## No. 188.

## A SUPPLEMENT

To an act, approved the twenty-ninth day of April, one thousand eight hundred and seventy-four (Pamphlet Laws, seventy-three), entitled "An act to provide for the incorporation and regulation of certain corporations"; providing that a charter may be granted to a church for the purpose of the support of public worship and for the collateral purpose of conducting a public worship and for the collateral purpose of conducting a public burial ground or cemetery; imposing certain duties upon the trustees in relation to the sale of burial lots, the care and maintenance of the same, and the care and disposition of certain funds; pro-viding for the audit of such funds by the corporation auditors, the filing of a bond by said trustees, and limiting the time for taking exceptions to the report of such auditors; end validation taking exceptions to the report of such auditors; and validating charters heretofore granted or amended containing similar provisions as this act.

Section 1. Be it enacted, &c., That whenever any Churches having church which now has, or hereafter shall acquire, any grounds. burial ground or cemetery, shall make an applica- Incorporation. tion to the court of common pleas for a charter, under the provisions of the act of Assembly to which this act is a supplement, it shall be lawful for the said court of common pleas of the proper county to grant a charter to such church for the purpose of the support of public worship and for the further collateral purpose of conducting a public burial ground or cemetery not for profit, other than is necessary for the proper maintenance of said burial ground or cemetery.

Section 2. In all such cases the said burial ground Management and or cemetery shall be cared for, managed, and con-ground. trolled by the trustees of the corporation, subject to such rules and regulations, not inconsistent with the Constitution and laws of the United States of America or of this Commonwealth, as the corporation shall from time to time adopt.

The trustees of the corporation, unless sale of lots. Section 3. prevented from doing so by the rules and regulations mentioned in section two of this act, shall have authority to sell lots in said burial ground or cemetery, for the purpose of the burial of the dead, at such prices as shall not produce a profit, other than is necessary for the proper maintenance of said burial ground or cemetery, and to convey the same to the purchasers by conveyances duly executed under the seal of the corporation.

Section 4. All funds donated or bequeathed to Management and such corporation or otherwise acquired by such cor- ground funds poration, for the purpose of caring for and maintaining such burial ground or cemetery, shall be managed, controlled, and invested by the trustees of the corporation, who are hereby made trustees of said funds, and neither said funds, nor the income derived therefrom, shall be used by said trustees for any purpose

control of burial

other than the purpose for which the same were donated, bequeathed, or otherwise acquired, except in such manner as now is or hereafter shall be provided by law.

Section 5. Any church having a burial ground or cemetery as aforesaid and incorporated under the act to which this is a supplement may permit the burial of the dead within said burial ground or cemetery free of charge, but, if any lot or lots in said burial ground or cemetery are sold as places for the burial of the dead, then the trustees of said corporation shall set aside annually a sum, equal to at least one-tenth (1-10) of the gross amount of the funds received from such sales of such lots, for the perpetual care and preservation of the grounds and the repair and the renewal of the buildings thereof which are used for the purpose of the said burial ground or cemetery, but not including the buildings used for the purpose of public worship; and the trustees of such corporation shall file annually, in the court of quarter sessions of the county where the charter is granted, a bond, with surety or sureties to be approved by the said court of quarter sessions, in the full amount of the trust funds held by said trustees for the care, preservation, and maintenance of the said burial ground or cemetery which have been received from the sale of lots as aforesaid or from donations, bequests, or otherwise, which bond shall be conditioned for the faithful performance of said trust.

Section 6. It shall be the duty of the trustees of the said corporation to keep all funds held by them in trust for the care, preservation, and maintenance of said burial ground or cemetery invested in some proper and safe investment, and to use only the income derived therefrom for the purpose of caring for, preserving, and maintaining said burial ground or cemetery, unless the terms of the donation or bequest by which the same are acquired shall provide otherwise, in which case any lawful use may be made of said funds which is provided for under the terms of the said donation or bequest.

Section 7. It shall be the duty of the auditors of the said corporation annually to audit, settle, and adjust the accounts of the said trustees in the matter of said trust funds as a separate account, and to report the same to the regular annual meeting of said corporation, and the amount of said funds shown to be in the hands of the said trustees by the report of the auditors shall fix and determine the amount of the bond required to be filed, and the amount of said fund so fixed and determined by the said auditors shall be final and conclusive in favor of and against all parties in interest, unless appropriate action is brought, in

Burial free of charge.

Fund for the care and repair of grounds and buildings.

Bond of trustces of funds.

Investment of funds.

Use of funds.

Audit of trustees' accounts. the proper courts of this Commonwealth, against the trustees within fifteen days after the regular annual meeting of the corporation at which said report of the auditors is submitted.

Section 8. The court of quarter sessions of the coun- Petitions to require where the charter is granted, on petition of any per- filing of bond by trustee. ty where the charter is granted, on petition of any person who is related by blood or marriage to any person who has either donated or bequeathed funds to a church for the care, preservation, or maintenance of the burial ground or cemetery or to one who has purchased a lot therein for the burial of the dead, or of the donors or purchasers themselves, shall have the right to compel the trustees of the corporation to file the bond hereinbefore provided for, in the event of the failure of the said trustees to file the same on or before the first Monday of July of each year.

Section 9. All charters heretofore granted by which churches have been incorporated for the purpose of the support of public worship and for the further previously granted. collateral purpose of conducting a public burial ground or cemetery not for profit, other than is necessary for the proper maintenance of the said burial ground or cemetery, and all amendments of charters of churches heretofore granted providing for the same, either in the application or in the order of court granting same, are hereby validated, and made as valid and effective as though the same had been granted after the approval of this act, and all existing charters of churches may be amended so as to include the provisions of this act of Assembly.

APPROVED-The 5th day of May, A. D. 1921.

WM. C. SPROUL.

## No. 189.

## AN ACT

Authorizing a State association of township supervisors and township commissioners, and providing for the payment of the expenses thereof by the respective counties.

Section 1. Be it enacted, &c., That the formation Township superof a State association of township supervisors and sioners. commissioners is hereby authorized. The association State association. shall hold annual meetings, at such time and place Meetings. within the Commonwealth as it may designate, for the purpose of discussing various questions and subjects pertaining to the duties of township supervisors and township commissioners, and for the purpose of

Validation of charters and amendments