

Cemeteries: Challenges & Solutions

2008 Edition



MTA RESOURCE
MICHIGAN TOWNSHIPS ASSOCIATION TOOLKIT

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Introduction

The [Cemetery or Burial Grounds Act](#), Public Act 215 of 1937, MCL 128.1, *et seq.*, gives townships authority to establish, control, maintain and care for public cemeteries that are not owned by another municipality or private organization, and to adopt an ordinance to regulate the operation and use of a cemetery.

This resource packet is not intended to cover every aspect of a cemetery management. Consider this packet a handy reference to some of the most common questions or issues that may arise regarding public cemeteries.

This packet is one of the many MTA resources available from the MTA Member Information Services Department at:

Michigan Townships Association
P.O. Box 80078, Lansing, MI 48908-0078
Phone: (517) 321-6467 **Web:** <http://www.michigantownships.org/>

Michigan Townships Association staff prepared this packet for informational and educational purposes to assist township officials in township governance, statutory compliance, and day-to-day township administration. The information provided is not intended as legal advice, and townships are urged to consult with their local legal counsel on questions of law.

MICHIGAN CEMETERY LAWS

Document	Type	Description
Act 215 of 1937	Statute	CEMETERY OR BURIAL GROUNDS (128.1 - 128.3) <i>(Authorizes townships to own or control cemetery or burial grounds; to provide perpetual care and maintenance; and to permit townships to authorize the creation of joint cemetery associations.)</i>
Act 46 of 1931	Statute	PUBLIC CEMETERIES (128.11 - 128.16) <i>(Defines the powers and duties of cemetery boards, and other public officials invested by law with the management of cemeteries. To provide for the termination, forfeiture of rights in certain unused burial spaces, to prescribe and regulate the procedure for doing so, to authorize the resale of such spaces and to direct the investment and use of the funds received.)</i>
Act 49 of 1895	Statute	VACATING CEMETERY IN TOWNSHIP (128.31 - 128.36) <i>(Defines the procedures for vacating cemeteries in townships.)</i>
Act 113 of 1915	Statute	CARE OF CEMETERIES (128.61 - 128.62) <i>(Authorizes township boards to contribute and accept money for the care of cemeteries in townships, villages and cities and to provide for perpetual care deposits and disbursements.)</i>
Act 95 of 1909	Statute	TRUST FUND FOR CARE OF CEMETERIES (128.71 - 128.74) <i>(Authorizes township boards to receive and hold property, real or personal, left to the board in trust for the upkeep of a cemetery or lots in a cemetery, and permitting the board to expend the funds in accordance with the trust.)</i>
Act 81 of 1903	Statute	CARE AND PRESERVATION OF CEMETERY LOTS (128.81 - 128.88) <i>(Defines the procedures for depositing money with county treasurer for the care and preservation of cemetery lots.)</i>
Act 88 of 1875	Statute	EXEMPTION OF PRIVATE BURIAL GROUNDS FROM TAXATION OR ATTACHMENT (128.111 - 128.112) <i>(Defines the procedures for private burial grounds and exempts private burial grounds and places of interment for the dead from taxation.)</i>
Act 22 of 1905	Statute	MEMORY DAYS (128.121 - 128.121) <i>(Provides for the better care of cemeteries and of the graves.)</i>
Act 272 of 1909	Statute	ENLARGEMENT OF TOWNSHIP BURIAL GROUNDS (128.151 - 128.164) <i>(Authorizes township boards to acquire and enlarge burying grounds and approaches to burying grounds and to provide the manner of acquiring private property for cemeteries.)</i>
368-1978-2-28	Division	PART 28 VITAL RECORDS (333.2801...333.2899) <i>(Public Health Code defining procedures for interment, disinterment, storing bodies, handling of burial transit permits, etc.)</i>
299-1980-18	Division	ARTICLE 18 (339.1801...339.1812) <i>(Occupational Code for Mortuary Science.)</i>

Establishing or Expanding a Cemetery

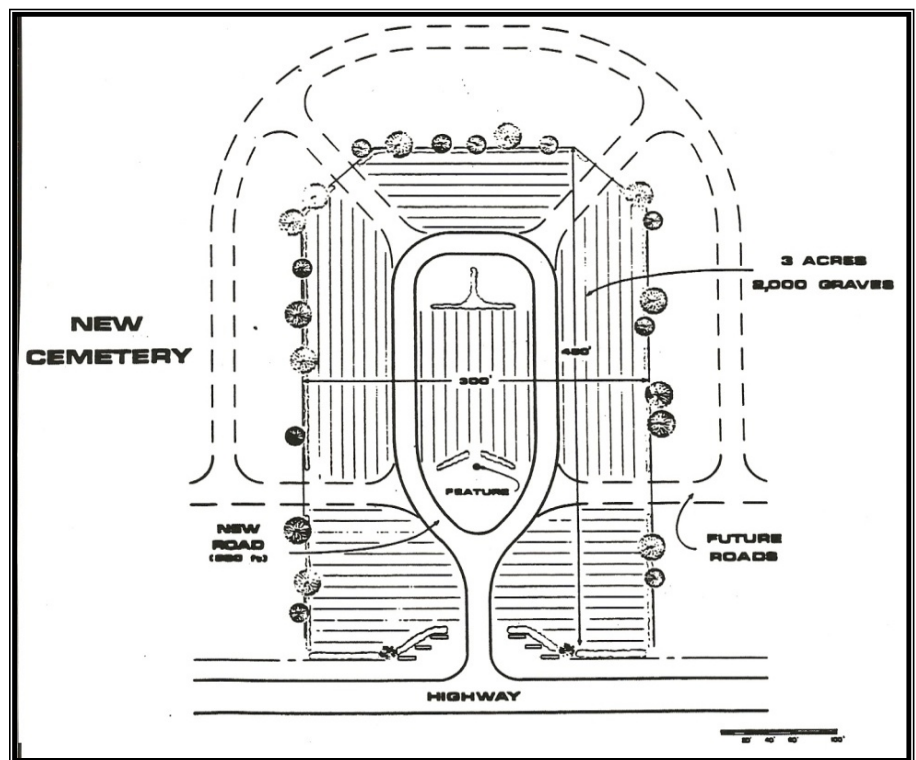
Although not required by Michigan law, it is a common function of townships to own and operate a cemetery or to join with other local units to provide cemetery services for their residents.

State statute requires that when a township wishes to establish and expand a cemetery, it shall provide the local health department with a description of the premises and two copies of the plat showing the cemetery's division (MCL 333.2458).

The local health department will determine if the establishment or operation of the cemetery will be safe and healthful in the proposed location. Plat approval will be endorsed by the local health department with one copy of the plat filed with the local health department and one filed with the township.

Most cemeteries are developed in phases and should be guided through a master plan or other planning process to ensure future needs are considered. This process will consider such items as location, dimensions, size, and types of burial spaces, as well as roads, drainage, water supply, landscape schemes and other supporting facilities (i.e. office, and maintenance center).

The National Funeral Directors Association expects that, by 2025, 57% of all bodies will be cremated. Cremation has been the main reason behind the growth of columbariums (a structure with niches for cremains—the ashes of those cremated). Townships may want to consider a columbarium as an option for cremains.



© Grever & Ward, Inc., Cemetery Planning, (800) 952-0078, www.greverandward.com

Vacating a Cemetery

A township may also become responsible for old private or church-related cemeteries if 10 or more residents petition the board in writing to vacate a private cemetery that has become commons, neglected or abandoned by its owner, or has become a public nuisance, or shall impede the growth of a city or village in the township, or when a private cemetery endangers the health of the people living in the immediate vicinity of the private cemetery (MCL 128.31). Upon petition, the township would proceed through circuit court to vacate the cemetery.

The township will incur all costs for vacating a cemetery and the local health department will supervise the removal and reinterment of bodies and remains.

Private Burial Grounds

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.



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.



211.7t. Burial grounds, tombs and monuments

Sec. 7t. Land used exclusively as burial grounds, the rights of burial, and the tombs and monuments in the land, while reserved and in use for that purpose is **exempt from taxation** under this act. The stock of a corporation owning a burial ground shall not be exempt.



Cemetery Ordinance

Because Michigan statutes do not address many specific cemetery management issues, a comprehensive cemetery ordinance can help ensure the smooth operation of a cemetery. An ordinance defines the character of a township cemetery by establishing practical cemetery procedures the community's wishes.

Suggested Cemetery Ordinance Sections

An ordinance to protect the public health, safety and general welfare by establishing regulations relating to the operation, control, and management of cemeteries owned by the Township of _____, _____ County, Michigan; to provide penalties for the violation of said ordinance, and to repeal all ordinances or parts of ordinances in conflict therewith.

- Section 1: Title**
- Section 2: Definitions of cemetery lots and burial spaces**
- Section 3: Sale of lots or burial spaces**
- Section 4: Purchase price and transfer fees**
- Section 5: Grave opening and closing charges**
- Section 6: Markers and memorials**
- Section 7: Interment and disinterment regulations**
- Section 8: Ground maintenance**
- Section 9: Forfeiture of cemetery lots or burial spaces**
- Section 10: Repurchase of lots or burial spaces**
- Section 11: Records**
- Section 12: Vault**
- Section 13: Cemetery hours**
- Section 14: Penalties**
- Section 15: Severability**
- Section 16: Effective Date**

Michigan law does not require a public hearing before adopting a non-zoning ordinance, but public relations efforts are enhanced when a hearing is held on the ordinance or policies and procedures adopted by the township board.

With every purchase of lots or burial spaces, the purchaser should be given a copy of the ordinance and a signed receipt should be obtained.

Cemetery Job Functions

There are many functions that are required to operate a cemetery. The following are typical cemetery duties that are often performed by a cemetery sexton, but that may be performed by additional or different positions within the township.

Maintenance

- Opening and closing graves
- Foundation placement (if applicable)
- Leveling and seeding all new graves
- Leveling and seeding old graves that have settled
- Cutting the grass and trimming around stones and markers
- Removing dead flowers from new graves, removing winter grave blankets and other grave decorations in spring and fall
- Raking leaves from all sections of the cemetery during the fall and spring
- General clean up, including removal of fallen tree limbs and brush
- Emptying all rubbish containers
- Snow removal during winter season

Administrative Jobs

- Show available gravesites to family
- Mark gravesites for burials
- Lot sales and assistance in locating sites
- Burial rights certificates sold, recorded, filed (Timely deposits to Treasurer)
- Keep lot maps current

Handling Money

Q. Our township owns a cemetery, and we have a sexton who handles grave openings. It has been the practice of our local funeral directors to pay the interment fees directly to the sexton, instead of the township. Is this proper?

A township cannot make a gift of township assets and cannot use public assets (or allow them to be used) for a private interest. The township cemetery property and services—including burial rights and the arrangements for burial—are township assets. The result is that a private individual or business cannot use the township cemetery as a private business, and any fees paid for township cemetery services must be paid to the township.

According to [MCL 41.76](#), “The township treasurer shall receive and take charge of money belonging to the township, or that is by law required to be paid into the township treasury, and shall pay over and account for the money, according to the order of the township board or the authorized officers of the township.”

The funds are subject to the same requirements for accounting, reporting, authorization and lawful expenditures as any other public funds.

The method that best enhances internal controls is for the township clerk to bill the funeral director for the interment fees and have payment made directly to the township treasurer through accounts receivable.

If the township authorizes the sexton to receive cemetery fees on behalf of the township, then all fees received by the sexton must be receipted for using township receipts, delivered to the township treasurer according to an established schedule, and deposited by the treasurer in a township bank account. The township should notify its insurance carrier of any officer, employee or contractor handling money to ensure that the appropriate bond covers each person.

If the sexton is a township employee, compensation should be paid through the payroll process, with the applicable federal and state reporting and withholding.

If the sexton is an independent contractor, payments should be made through accounts payable, reported with an IRS Form 1099.

Budgeting

A good budgeting system will shape the quality and quantity of service the township can provide for its cemetery. It should be more than just a number-crunching exercise to determine revenues versus costs. It will also include long-range planning for capital outlay, repairs, and other future costs.

Below is a sample worksheet that can be used in this process:

Cemetery Income Worksheet

Chart of Account #	Income Source	Previous Year Actual	Current Estimated	Proposed for Next Fiscal year
000-000-000	Sale of Burial Rights			
	Opening & Closing			
	Interest on Investments			
	Foundation Base Installation			
	Gifts & Grants			
	Miscellaneous Income			
	General Fund			

Cemetery Expense Worksheet

Chart of Account #	Expenditure	Previous Year Actual	Current Estimated	Proposed for Next Fiscal year
000-000-000	Salaries, Fringe Benefits			
	Maintenance Cost			
	Equipment Cost			
	Administration Cost			
	Miscellaneous Cost			
	Totals:			

Note: Saving Graves, an Internet resource (<http://www.savinggraves.org>) provides estimates for restoring cemeteries that maybe useful for estimating costs like seeding and headstone cleaning and restoration.

Cemetery budgets and accounting records must be in compliance with the Uniform Budgeting and Accounting Act and use the Uniform Chart of Accounts. The activity account number for cemeteries is "276." The index of funds available are:

**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

INDEX OF FUNDS

GOVERNMENTAL FUND CATEGORIES	GOVERNMENTAL FUND CATEGORIES
General Fund Type--101-150	Special Revenue Fund Type
101 General Fund	271 Library Fund
Permanent Fund Type--151-199	289 Auto Theft Prevention Fund
150 Cemetery Perpetual Care Fund	290 Social Welfare Fund
151 Cemetery Trust Fund	292 Child Care Fund
155 Endowment Fund	293 Soldiers' Relief Fund
	294 Veterans' Trust Fund
Special Revenue Fund Type--201-299	Debt Service Fund Type--301-399
201 County Road Fund	301 General Debt Service Fund (Voted Bonds)
202 Major Street Fund	351 General Debt Service Fund (Non-Voted Bonds)
203 Local Street Fund	
204 Municipal Street Fund	Debt Service Fund Type--851-899
205 Public Safety Fund	Special Assessment Districts
206 Fire Fund	
207 Police Fund	851 Drain Debt Service Fund
208 Park/Recreation Fund	852 Special Assessment Debt Service Fund
209 Cemetery Fund	870 Chapter 20 Drain Debt Service Fund
210 Ambulance Fund	880 Chapter 21 Drain Debt Service Fund
212 Liquor Law Enforcement Fund	891 Lake Level Debt Service Fund
215 Friend of the Court Fund	
219 Street Lighting Fund	Capital Project Fund Type--401-499
221 Health Department/District Health Fund	401 Capital Project Fund
222 Mental Health/District Mental Health Fund	
226 Garbage and Rubbish Collection Fund	Capital Project Fund Type--801-850
227 Sanitary Landfill Fund	Special Assessment Districts
228 Solid Waste Impact Board Fund	
229 Lodging Excise Tax Fund	801 Drain Fund
240 Mosquito Control Fund	802 Revolving Drain Fund
243 Brownfield Redevelopment Authority Fund	804 Revolving Drain Maintenance Fund
244 Economic Development Fund	805 Special Assessment Capital Project Fund
245 Public Improvement Fund	820 Chapter 20 Drain Fund
246 Township Improvement Revolving Fund	830 Chapter 21 Drain Fund
247 Tax Increment Finance Authority	841 Lake Level Fund
248 Downtown Development Authority	842 Lake Level Revolving Fund
249 Building Inspection Fund	
250 Local Development Finance Authority Fund	
257 Budget Stabilization Fund	
258 Disaster Contingency Fund	
261 911 Service Fund	
265 Drug Law Enforcement Fund	
269 Law Library Fund	

The Michigan Department of Treasury description for each of these funds is as follows:

SPECIAL REVENUE FUND TYPE

209 CEMETERY FUND

The Cemetery Fund is used in cities, villages and townships to account for a tax levy for the purpose of operating a cemetery authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for cemetery operations.

If cemetery operations are funded with general fund revenue, use activity number 276 in the general fund.

The Cemetery Fund (for operations) must NOT be confused with fund 150 Cemetery Trust Fund that must be used for cemetery perpetual care funds.

The cash and investments of the Cemetery Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Cemetery Fund must operate only with a budget adopted by the city or village council or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

PERMANENT FUND TYPE

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs-- that is, for the benefit of the government or its citizenry. (GASB Statement 34, Paragraph 65)

150--CEMETERY PERPETUAL CARE FUND

This fund is used to account for money held by the local unit for the perpetual care of cemetery lots. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the local unit to be invested. The interest earned on the investments would be closed to the expendable fund balance and may only be used for the perpetual care of the cemetery lots.

Statutory authorization for this fund is contained in Act 215 of 1937, ([MCL 128.1 - 128.3](#)); Act 46 of 1931, ([MCL 128.11 - 128.16](#)), Act 113 of 1915, ([MCL 128.61 - 128.62](#)); Act 95 of 1909, ([MCL 128.71 - 128.74](#)); and Act 81 of 1903, ([MCL 128.81 - 128.88](#)).

The cash and investments of the Cemetery Perpetual Care Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The fund may be included in a pooled cash and investment.

The cash and investments of the following two funds may be subject to the authorization contained in Act 157 of 1976, ([MCL 451.1201 - 451.1210](#)). This would only be the case if the fund:

- was created for the purpose that is considered a "charitable . . . or other eleemosynary purpose . . .";
- meets the definition of "endowment fund" in section 2(a) of Act 157 PA 1976 ([MCL 451.1202\[a\]](#)); and
- is evidenced by a written gift instrument that meets the definition in section 2(b) of Act 157 PA 1976 ([MCL 451.1202\[b\]](#)).

151--CEMETERY TRUST FUND

This fund is used to account for money held by the local unit **in trust** for the perpetual care of cemetery lots. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the local unit **in trust** to be invested. The income earned on the investments would be closed to the expendable fund balance and may only be used for the perpetual care of the cemetery lots.

Statutory authorization for this fund is contained in Act 215 of 1937, ([MCL 128.1 - 128.3](#)); Act 46 of 1931, ([MCL 128.11 - 128.16](#)), Act 113 of 1915, ([MCL 128.61 - 128.62](#)); Act 95 of 1909, ([MCL 128.71 - 128.74](#)); and Act 81 of 1903, ([MCL 128.81 - 128.88](#)).

155--ENDOWMENT FUND

This fund is used to account for money held by the local unit **in trust** for the purpose stated in the gift instrument. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the local unit **in trust** to be invested. The income earned on the investments would be closed to the expendable fund balance and may only be used for "charitable. . . or other eleemosynary purpose . ." stated in the gift instrument.

MTA Legal Counsel Opinion on Perpetual Care Funds

A township may establish by ordinance or resolution a perpetual care fund as set out in Michigan Statute MCL 128.1 which provides in relevant part that:

"(1) The legislative body of the municipality owning or controlling a cemetery or burial grounds may by resolution or ordinance provide for the perpetual care and maintenance of a cemetery or burial lot upon the payment of the owner of the lot or another person of the agreed upon sum, and in consideration for which the municipality may bind itself to perpetually care for and maintain the lot."

With a perpetual care fund, the principle amounts placed in the fund are retained permanently and the interest earned on the principle is used for the care and maintenance of the cemetery or certain burial lots as specified in the resolution or ordinance. Typically, the perpetual care fund is funded through payment of a specific charge at the time a grave site is sold. Additionally, the perpetual care fund can be funded by testamentary bequests, trusts, and other donations earmarked for perpetual care. Perpetual care normally refers to cutting grass, raking, cleaning, and pruning of shrubs and trees. The obvious benefit of a perpetual care fund is that the township will forever have a source of income to expend for the care and maintenance of the township cemetery or certain burial lots. The principle in the perpetual care fund remains out of reach for expenditure by the Township Board.

A perpetual care fund can work nicely if it has enough principle. However, if the Township does not have a lot of principle, due to the small size of the cemetery or newness of the fund, the Township may have trouble earning a meaningful amount in interest to put toward the care and maintenance of the cemetery or certain lots. This problem is exacerbated in times such as now when interest rates are low.

Additionally, when interest rates are low, the Township may end up with a lot of principle being tied up and the amount in interest not enough to care for or maintain the cemetery or certain lots. We have had townships come to us in the past disenchanted with their perpetual care funds because they were not earning enough interest to maintain and care for the cemetery or certain lots. These townships would have liked to have been able to dip into just enough principle to make up the shortfall.

It is important to understand that a Township already has a duty to cause all cemeteries within the Township, except private cemeteries and cemeteries owned by cities and villages located within the township, to be properly taken care of ([MCL 128.61](#)). Basically, a Township has a perpetual care and maintenance requirement for its cemeteries whether it has established a perpetual care fund or not. The Township could, as an alternative, voluntarily place sums aside (i.e., amounts raised by sale of lots) in a cemetery fund and then operate the fund similar to a perpetual care fund. However, if need be, the Township Board could dip into the fund's principle to provide for the care and maintenance of the cemetery. It should be noted that if the Township voluntarily puts monies aside for the cemeteries' maintenance and care, then this money is not protected in the same manner as the perpetual care fund, and the fund could be used for other purposes at the will of the Township Board.

Township Cemeteries Must Register to Offer Prepaid Services

The Prepaid Funeral Contract Funding Act, Public Act 255 of 1986 (MCL 328.211, *et seq*), requires any township that provides prepaid cemetery services or merchandise to register with the Michigan Department of Labor and Economic Growth (MDLEG).

Township cemeteries are exempt from the Cemetery Regulation Act, PA 251 of 1968 (MCL 456.521, *et seq*), and the Prepaid Funeral Contract Funding Act previously did not require registration for cemetery services or merchandise. However, effective January 1, 2005, MCL 328.216 requires that a township "shall not sell, provide or agree to provide merchandise or funeral or cemetery services pursuant to a prepaid contract unless that person is registered with the department as provided in this section and has received a certificate of registration."

A prepaid contract is a contract that requires payment in advance for funeral or cemetery services or merchandise that would be delivered or retained after the death.

"Cemetery services" are cremations, grave openings and closings, and installation of grave memorials.

"Cemetery merchandise" means (1) burial vaults or other outside containers, grave memorials and urns, and (2) items of merchandise sold or offered for sale or lease to consumers that will be used in connection with a funeral or an alternative to a funeral or the final disposition of human remains, including, but not limited to, caskets, combination units and catafalques. Merchandise does not include land (such as burial lots), interests in land (such as burial rights), or interests in mausoleums or columbariums.

The application fee for the original registration is \$120. Registration is valid for three years and renewable for a \$30 application fee. Registration application forms are available at the MDLEG "Prepaid Funeral Contract Providers" Web page at www.michigan.gov/cis. Click on "Commercial Services and Corporations," "Professional and Occupational Licenses," and "Prepaid Funeral Contract Providers."

For more information, contact Licensing Administrator Suzanne Jolicoeur at (517) 241-9252 or e-mail: bcslc@michigan.gov. http://www.michigan.gov/mdcs/0,1607,7-154-35299_35414_35468---.00.html

Administration

Burial-Transit Permit

A township shall not inter or allow interment or other disposition of a dead body unless it is accompanied by an authorization for final disposition—a burial transit permit. A record of this permit that includes the name of the deceased, date and place of death, date of final disposition, and the name and address of the funeral director or person acting as a funeral director must be kept as a township permanent record. See sample of burial-transit permit below:

BURIAL-TRANSIT PERMIT		No. _____
MICHIGAN DEPARTMENT OF COMMUNITY HEALTH Division for Vital Records		
Full name of deceased _____	Date of death _____ 20__	
Cause of death _____		
Place of death _____ <small>(County) (Township or village or city)</small>	Veteran? _____ <small>(Yes or No)</small>	Sex _____ Age _____
Method of disposal _____ <small>(Whether burial, cremation, storage, etc.)</small>	_____ <small>(Cemetery or crematory)</small>	
APPROVED FOR CREMATION		County _____ State _____
Signature of Medical Examiner _____	Date _____ 20__	
A certificate of death having been filed as required by the laws or regulations of this state, permission is hereby given to _____ <small>(Funeral director or person acting as such)</small> Address _____ to dispose of body of said deceased.		
Signature _____ <small>(Check one: <input type="checkbox"/> Registrar, <input type="checkbox"/> Funeral Director, <input type="checkbox"/> Mortuary Science Licensee)</small>	Date _____ 20__	
CEMETERY OR CREMATORY AUTHORITY SHALL FILL OUT SPACE BELOW		
Body was _____ on _____ 20__ in _____ <small>(State whether cremated, buried, stored, etc.)</small>	_____ <small>(Cemetery or crematory)</small>	
Place _____	Signature _____ <small>(Sexton or person in charge)</small>	
This permit must be endorsed by the sexton (or by the funeral director or Mortuary Science licensee where there is no sexton).		
(OVER)		
<small>DCH-0490A (6/99) Authority: Act 368 of 1978 and Act 299 of 1980</small>		

Read Carefully

REGISTRAR: This burial-transit permit may be issued upon receipt of satisfactory proof of death.

FUNERAL DIRECTOR OR MORTUARY SCIENCE LICENSEE: The burial-transit permit is required for transports and any manner of disposition of a dead body including interment, storage and cremation.

Under no circumstances shall a funeral director or mortuary science licensee issue a burial-transit permit to anyone other than himself and then only according to the provision of Act 229, P.A. 1960, and Rule 4, "Governing transportation and Disposition of dead Bodies."

When the body is to be transported by common carrier, the burial-transit permit shall be issued in duplicate. The original shall be attached to the shipping case in a strong envelope. As a safeguard against loss in transit, the duplicate, so labeled, shall be mailed to the funeral director at destination, or handed to him by the escort traveling with the body.

MEDICAL EXAMINER: This permit may be used to authorize disposal by cremation.

SEXTON: It is unlawful for any sexton, or other person in charge of a burial place, to permit burial or other disposition of a dead body before a burial-transit permit is deposited with him. (The sexton may accept the permit of any state and the District of Columbia, as authorized for burial.)

All permits must be endorsed and recorded in the sexton's register.

If the body is buried in a cemetery having no sexton in charge, the funeral director or mortuary science licensee shall sign the burial-transit permit.

Veteran Headstones and Markers

There are several programs to identify veteran graves.

Veterans Affairs Programs

The U.S. Veterans Affairs office may provide eligible veterans with a free headstone and marker. Note: The markers provided for through the Veterans Affairs office are different from the markers on the next page. More information is available on the U.S. Department of Veterans Affairs website at (http://www.cem.va.gov/cem/hm_hm.asp).



[General Information](#)

[Eligibility for a Headstone or Marker](#)

[Ordering a Headstone or Marker](#)

- [VA Form 40-1330, Application for Standard Government Headstone or Marker](#)
(PDF)

To read PDF documents, you need a PDF viewer. You can download a free copy of [Acrobat Reader](#).

- [Veterans Military Discharge Documents](#)
- [How to Complete VA Form 40-1330](#)
VA Form 40-1330, Application for Standard Government Headstone or Marker
- [Types of Headstones and Markers Available](#)

[Checking Status of a Headstone or Marker Request](#)

[Memorial Headstones and Markers](#)

[Setting Government Headstones and Markers](#)

[Inscriptions](#)

- [Emblems of Belief Available for Placement on Headstones and Markers](#)

[Replacement Headstones and Markers](#)

[Pre-World War I Era Headstones and Markers](#)

Township Markers for Veterans Graves

Note: these markers are different from the Veterans Affairs' headstones or markers on the previous page.

MARKERS FOR VETERANS' GRAVES (EXCERPT) Act 63 of 1915

35.831 Flag holders and United States flags for veterans' graves in cemetery belonging to city, village, municipality, or township; petition; expense; purpose.

Sec. 1. (1) The legislative body of a city, village, municipality, or township in this state, upon the petition of a local, or an affiliate of, a recognized veterans' organization or of 5 eligible voters of the city, village, municipality, or township, shall procure for and furnish to the petitioners, at the expense of the city, village, municipality, or township, a suitable flag holder and United States flag for the grave of each veteran who served in the armed forces of the United States and who is buried within the limits of a public or private cemetery located within the city, village, municipality, or township. The requirement to provide a suitable flag holder and United States flag for private cemeteries does not apply in the current fiscal year where an initial request for a suitable flag holder and United States flag exceeds 50 graves within a particular township, but would apply in the following fiscal year at that township.



(2) A flag holder and United States flag shall be placed on the grave of a veteran for the purpose of marking and designating the grave for memorial purposes.

History: 1915, Act 63, Imd. Eff. Apr. 20, 1915 ;-- CL 1915, 1062 ;-- CL 1929, 936 ;-- CL 1948, 35.831 ;-- Am. 1979, Act 142, Imd. Eff. Nov. 8, 1979 ;-- Am. 1988, Act 263, Imd. Eff. July 15, 1988 ;-- Am. 2005, Act 26, Imd. Eff. May 23, 2005 ;-- Am. 2006, Act 627, Imd. Eff. Jan. 3, 2007

35.833 Taking down, destroying, defacing, carrying away, or possessing flag holder or flag as misdemeanor; penalty. Sec. 3. A person who willfully takes down, destroys, defaces, or carries away or possesses a flag holder or other design or memorial flag placed at a grave for memorial purposes without authority from the owner of the cemetery or the person causing the flag holder or other design or memorial flag to be placed in the cemetery or at the grave is guilty of a misdemeanor punishable by imprisonment for not more than 90 days or a fine of not less than \$5.00 or more than \$500.00, or both.

History: 1915, Act 63, Imd. Eff. Apr. 20, 1915 ;-- CL 1915, 1064 ;-- CL 1929, 938 ;-- CL 1948, 35.833 ;-- Am. 1979, Act 142, Imd. Eff. Nov. 8, 1979 ;-- Am. 1996, Act 281, Imd. Eff. June 17, 1996

Disinterment and Reinterment

A permit for disinterment and reinterment is required before a body can be disinterred. Persons applying for disinterment and reinterment of a body must file an affidavit with the local health department. The local health department will then issue a permit for disinterment and reinterment.

Affidavit for Disinterment and Reinterment of a Dead Body

AFFIDAVIT FOR DISINTERMENT AND REINTERMENT OF A DEAD BODY
MICHIGAN DEPARTMENT OF PUBLIC HEALTH
Act 368, P.A. 1978 As Amended

The applicant being duly sworn, deposes and says that:

1. On the _____ day of _____, 19____, _____
_____ was buried in _____ cemetery
located in the county of _____, grave number __, lot _____, section _____,
other location, such as mausoleum (specify) _____
Date of death _____ Place of death _____ Age _____
Cause of death _____

2. A permit for the disinterment and reinterment of the deceased is hereby requested on behalf of:
Name of petitioner _____ Relationship to decedent _____
Address _____
Said body is to be reinterred in:
_____ cemetery, located in _____
The reason for seeking removal of said body is _____

3. The owner(s) of the lot or burial right where the body is currently interred is(are):
Name(s) of owner(s) _____

The owner(s) hereby consent to the disinterment of the decedent:
Signature(s) of owner(s) _____

4. Consent of the next surviving kin as required by Rule 325.8052 is hereby granted (see reverse side).

Signature	Date	Relationship

5. The applicant further swears that to the best of his/her knowledge he/she obtained all approvals in items 3 and 4 above as required by law and rule, and that he/she takes this oath with the full understanding that he/she assumes responsibility for the proper disinterment and reinterment of the decedent.

Name of Funeral Director _____
Address _____
License No. _____ Signature _____

Subscribed and sworn to before me this _____ day of _____ 19 _____
Signature, Notary Public _____
_____ County, Michigan
My Commission expires: _____

NOTE: If not able to obtain the required consent to disinter, a person may petition the circuit court of the county where the cemetery is located for a disinterment order.

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R 325.8051 Discovery of remains; notification of police required; exception.

Rule 1. A person who inadvertently discovers a burial or parts of a human skeleton shall immediately notify the police authority of the jurisdiction where the remains are found. If preliminary inspection by the police authority indicates that the remains are those of a prehistoric or historic native American, the state archaeologist of the Michigan history division, department of state, shall be immediately notified of the finding. This rule does not apply to archaeological excavations conducted by representatives of established scientific institutions or societies.

R 325.8052 Disinterment permit; application; fee.

Rule 2. (1) A request for a disinterment permit shall be made to the local health officer in whose district the cemetery is located, and the request shall be made on an affidavit which is signed by a licensed funeral director and by a person or persons as follows:

- (a) The surviving spouse.
- (b) If no surviving spouse, then by all surviving children.
- (c) If no surviving children, then by the surviving parents.
- (d) If no surviving parents, then by all surviving brothers and sisters.

(2) The request shall be accompanied by a fee established by the local health department pursuant to section 2444 of Act. No. 368 of the Public Acts of 1978, as amended, being §333.2444 of the Michigan Compiled Laws.

R 325.8053 Affidavit content.

Rule 3. An affidavit shall contain all of the following information:

- (a) The name and address of the licensed funeral director to whom the permit is to be issued.
- (b) The name and address of the person petitioning for the permit.
- (c) The name of the lot or the burial right owner.
- (d) The name of the deceased.
- (e) The present location of the grave, including the lot number, the section number, or other location, such as a location in a mausoleum.
- (f) Reinterment location.
- (g) Relationship of petitioner to deceased.
- (h) Reason for disinterment.
- (i) Approval of all persons who may have a claim for the deceased as specified in R 325.8052.
- (j) Written consent of the lot or burial space owner or owners, if other than petitioner.

R 325.8054 Local health officer; duties.

Rule 4. The local health officer or his or her designated representative shall do all of the following:

- (a) Review the affidavit for disinterment-reinterment.
- (b) Issue the disinterment-reinterment permit if the consent required by R 325.8052(1) has been obtained, or deny the disinterment-reinterment permit if the consent required by R 325.8052(1) has not been obtained.
- (c) Provide instructions or guidance to the funeral director on the handling of the disinterred body which is necessary to protect the health of the public and those handling the disinterred body.
- (d) Retain the affidavit for a period of not less than 5 years.

R 325.8055 Disinterment of cremated remains; opening casket; permit not required.

Rule 5. (1) A permit is not required to disinter cremated remains. A request to disinter cremated remains may be made to the cemetery by the next surviving kin, as designated in R 325.8052, on an affidavit described in R 325.8053. The affidavit shall be maintained as part of the permanent records of the cemetery from which the cremated remains are removed.

(2) A permit is not required to open a casket to remove an article or to place an article in a casket.

R 325.8056 Cemetery retention of permit.

Rule 6. A duplicate copy of the permit shall be maintained as part of the permanent records of the cemetery from which the deceased was removed.

R 325.8057 Transportation of disinterred body.

Rule 7. A disinterred body shall not be accepted for transportation by common or contract carrier unless it has been enclosed in a container which insures against leakage, offensive odors, and other menaces to the public health and safety. A disinterred body may be transported by private vehicle, under the supervision of a licensed funeral director, if enclosed in any suitable container which insures against leakage, offensive odors, and other menaces to the public health and safety. The licensed funeral director in charge of disinterment shall be responsible for the proper conduct of the disinterment and removal.

Permit for Disinterment and Reinterment of a Dead Body

An original Disinterment and Reinterment Permit will be maintained by the local health department. A duplicate copy is to be retained by the township.

THIS PERMIT MUST ACCOMPANY THE BODY TO DESTINATION	DISINTERMENT AND REINTERMENT PERMIT MICHIGAN DEPARTMENT OF PUBLIC HEALTH Act 368, P.A. 1978.	No. _____
	Permission is hereby given to _____ to disinter the remains of _____ who died _____ 19____ at _____ at the age of _____ the cause of death being given as _____ now buried in _____ cemetery _____ county; and to remove the same for reinterment in _____ cemetery at _____	
	said disinterment, removal, and reinterment to be so conducted in conformity with the laws of this State and rules of the Michigan Department of Public Health as not to endanger the public health.	
	Special instructions _____ Health officer _____ _____ County _____	
	Approved for cremation Medical Examiner _____ Date _____	
Endorsement of sexton of cemetery where disinterred Endorsement of sexton of cemetery where interred Sexton _____ Date _____ Sexton _____ Date _____		

READ CAREFULLY

This permit is authority for disinterment and reinterment of a human body and can be issued to a licensed funeral director upon submission of a properly completed affidavit.

All disinterments must be conducted in accordance with Act No. 368, P.A. 1978, and rules of the Michigan Department of Public Health.

No body shall be disinterred for removal unless a permit has been issued by the local health officer in whose jurisdiction the cemetery is located. No disinterred body shall be accepted for transportation by common or contract carrier unless it has been enclosed in a container which will insure against leakage, offensive odors and other menaces to the public health and safety to its destination. Disinterred bodies may be transported by private vehicle under the supervision of a licensed funeral director when enclosed in a suitable container which will insure against leakage, offensive odors, and other menaces to the public health and safety. Any special instructions issued by the health officer shall be followed. The licensed funeral director in charge of a disinterment shall be responsible for the proper conduct of the disinterment and removal.

At the time of disinterment, one copy of this permit must be endorsed by the sexton or person in charge of the cemetery or place from which the deceased is removed and filed permanently as part of the records of the cemetery. The other copy is to accompany the body as a burial permit. If reinterment takes place within the State of Michigan, it shall be accepted, endorsed by the sexton or person in charge of the place of reburial, and filed permanently as part of the records of the cemetery.

Transfer of Burial Certificate

MTA Legal Counsel suggest that a township could require, as part of the burial rights granted, that the person purchasing the burial right from the township agree to give the township the right of first refusal to purchase back the burial rights at the original purchase price. This obligation would also apply to successive transferees.

Burial certificates can provide for a transfer on the original certificate, or a separate form can be created. See sample form below:

ASSIGNMENT OF BURIAL PERMIT

The undersigned hereby transfers and assigns the following burial space listed on the reverse side hereof, to the person or persons set forth opposite each space, and requests the Clerk of the Said City/Township Board to accept and record the same in accordance with the rules and regulations of said Board.

DESCRIPTION	NAME
Burial Space _____, Lot _____, Section _____	_____
Burial Space _____, Lot _____, Section _____	_____
	Address _____
Date _____	_____
	Address _____

	<i>Transferor</i>

Transfer approved and recorded, on _____, _____.

_____ *Clerk*

Miscellaneous Cemetery Laws

Other cemetery laws to take note of include use of vaults, winter burials, use of firearms and snowmobiles in cemeteries.

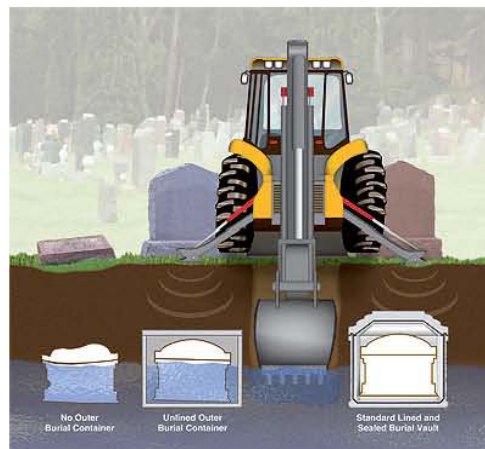
Vaults Are Not Required

Michigan Occupational Code, Public Act 299 of 1980 (Excerpt)

MCL 339.1811 Purchase of vault or similar receptacle as condition to burial prohibited; discrimination; right to require vault not impaired.

Sec. 1811. (1) The purchase of a vault or similar receptacle designed or intended to enclose or receive a casket, coffin, or other similar container from a particular individual, partnership, association, or corporation shall not be required as a condition to burial in a cemetery in this state. There shall not be a discrimination by price, burial fee, or otherwise by reason of a failure to purchase the vault or similar receptacle from or under the direction of the cemetery or the owner of the cemetery.

(2) This section shall not limit the right of a cemetery to require the use of a vault in a burial in the cemetery.



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No Vault



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Cremation Urn Vault



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Winter Burials

Public Health Code (Excerpt), Public Act 368 of 1978

MCL 333.2852 Weather conditions requiring storage of dead body; authorization for delayed interment; disinterment and reinterment permit not required.

Sec. 2852. When weather conditions prevent an immediate interment of a dead body and storage is necessary, the individual in charge of a cemetery shall obtain written authorization for delayed interment signed by the next of kin or authorized agent. The authorization shall specify the approximate hour and date of interment and place of temporary storage. This storage is not considered interment and a disinterment and reinterment permit is not required. **History:** 1978, Act 368, Eff. Sept. 30, 1978



Use of Firearms in a Cemetery

MCL 456.114 Use of firearms in cemetery; entering over fence; penalty.

Sec. 14. No person shall use firearms upon the grounds of any cemetery owned and enclosed by any such corporation, nor hunt game therein. No person shall enter into such enclosed cemetery by climbing or leaping over or through any fence or wall around the same, nor direct or cause any animal to enter therein in any such manner. Any person offending against any of the provisions of this section shall be punished by a fine not exceeding 50 dollars or by imprisonment not exceeding 3 months, or by both, in the discretion of the court. **History:** 1869, Act 12, Imd. Eff. Feb. 19, 1869 ;-- CL 1871, 3421;-- Am. 1875, Act 218, Eff. Aug. 3, 1875



Use of Snowmobiles in a Cemetery

MCL 324.82126 Operation of snowmobile; prohibitions; construction, operation, and maintenance of snowmobile trail; conditions; "operate" defined; prohibited conduct; assumption of risk.

[Excerpt] Sec. 82126. (1) A person shall not operate a snowmobile under any other following circumstances:

* * *

(h) On or across a cemetery or burial ground.

Resources

BOARD OF DIRECTORS

George Siverston, President
Metamora Township
810-678-2103

Wayne Spletzer,
Secretary/Treasurer
Oronoko Charter Township
269-471-2824 Fax 269-471-2826

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Delta Township
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Dan Morrison
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231-775-2803

Brian Dawson
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231-855-0560

Rob Bramer
City of Port Huron
810-855-0560

Ron Walker
Plainfield Charter Township
616-363-9399



American Cemetery Magazine
www.katesboylston.com

Glossary of Cemetery Terms
http://www.vintageviews.org/vv-tl/pages/Cem_Glossary.htm

State of Michigan Historic Cemeteries Preservation Guide
http://www.michigan.gov/documents/hal_mhc_shpo_Cemetery_Guide_105082_7.pdf

State of Michigan Cemetery Information Licensing Administrator Suzanne Jolicoeur at (517) 241-9252 or e-mail: bcslic@michigan.gov.
http://www.michigan.gov/mdcs/0,1607,7-154-35299_35414_35468---,00.html

Saving Graves
<http://www.savinggraves.org/>

U.S. Veterans Affairs
http://www.cem.va.gov/cehm_hm.asp