

**CARE AND MAINTENANCE OF CEMETERIES, BURIAL GROUNDS OR CEMETERY
LOTS**

Act of Aug. 10, 1951, P.L. 1199, No. 270

Cl. 07

AN ACT

Concerning devises, bequests or gifts in trust for the care and maintenance of cemeteries, burial grounds or cemetery lots, trustees and substituted trustees thereof, sureties of said trustees, the investment of such trust funds, accounts of said trustees; approving actions and proceedings prior to this act; and repealing conflicting laws.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

§ 1. Every nonprofit or business corporation heretofore or hereafter incorporated under the laws of the Commonwealth of Pennsylvania for the purpose of conducting or maintaining a public or private cemetery therein, and every religious corporation authorized by its articles to maintain a burial ground, and every political subdivision within this Commonwealth maintaining a cemetery or burial ground, may be appointed the original trustee or, when for any reason a vacancy may occur in a trusteeship, substituted or successor trustee for, and as such may receive devises, bequests or gifts, the principal of which is to be held in trust, in perpetuity or for a lesser period of time, for the care, maintenance, preservation, ornamentation or benefit of its cemetery or burial ground or the cemetery lots therein in which burial rights have been or may hereafter be granted, upon giving its own bond without surety, provided the court having jurisdiction of the appointment of any such trustee or substituted or successor trustee so to be appointed has made proper provision for the administration of said devises, bequests or gifts, separate and apart from the corporate assets of said corporation or political subdivision. (1 reenacted and amended Sept. 15, 1961, P.L.1330, No.586)

§ 2. Any such corporation or political subdivision, which as trustee or substituted or successor trustee, may receive devises, bequests or gifts, the principal of which is to be held in trust, in perpetuity or for a lesser period of time, for the care, maintenance, preservation, ornamentation or benefit of its cemetery or burial ground or the cemetery lots therein in which burial rights have been or may hereafter be granted, may combine and merge the principal of two or more such trust funds in an omnibus fund for purposes of investment of the same. (2 reenacted and amended Sept. 15, 1961, P.L.1330, No.586)

§ 3. Corporations or political subdivisions which may receive such trusts, as aforesaid, shall not be required to file triennial accounts, but shall be subject to the court having jurisdiction to proceedings to compel the filing of accounts, in the discretion of said court. (3 reenacted and amended Sept. 15, 1961, P.L.1330, No.586)