

No. 258, A.]

[Published July 19, 1961.

#### CHAPTER 228

AN ACT to amend 157.11 (9) (b) of the statutes, relating to cemeteries and annual reports to the county judge.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

157.11 (9) (b) of the statutes is amended to read:

157.11 (9) (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.

Approved July 11, 1961.

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