

No. 438, S.]

[Published August 17, 1961.

#### CHAPTER 396

AN ACT to amend 157.11 (9) (d) of the statutes, relating to perpetual care of cemeteries.

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

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

157.11 (9) (d) The officer in charge of the gifts shall on the first secular day in January of each year make written report to the county judge showing in detail the amount of money and value of property received and its disposition. The judge shall audit the accounts and examine investments and securities. *Whenever, from his examination or audit of any report required by this section, the county judge has reason to believe that any officer or trustee of any association or perpetual care fund has failed to comply with the laws of this state or has misappropriated or improperly invested any perpetual care funds, he shall transmit his information and the reports of the cemetery association to the district attorney who shall conduct an investigation and take appropriate action.*

Approved August 8, 1961.