

the same. They shall have power to make by-laws, rules and regulations for the government and management of the property in their charge, not inconsistent with the Constitution and laws of this State. They shall have power to appoint such other officers, agents and employes as they may consider necessary to fix their duties, to provide for their payment, and may discharge any or all of them whenever they may deem it expedient so to do. They shall have power to designate the person or persons who in their judgment are proper and qualified to be entrusted with the digging, filling and walling of graves, and the making of all kinds of excavations for burial purposes, as well as for the foundations of all monuments, tombstones or other device therein, and for the walling of the same in the said burial grounds, and may prohibit the same from being done by any other person or persons. They shall lay out the said grounds into burial lots, drives, walks and such other devices as shall to them seem proper; they shall cause all burial lots to be numbered, marked or otherwise designated, and may dispose of them at such price and upon such terms as they may fix, and such lots when sold shall be for the purpose of sepulture only, and shall not in any manner be subject to attachment or execution for debt, nor to public taxation of any kind, nor affected by the insolvent laws of the State, but the estate of owner or owners shall descend as real estate to their heirs, may be devised by will, or may be disposed of by the owner by sale, with the approval of the Board of Managers. The ownership of any lot so sold and conveyed as aforesaid, shall in all respects have the same effect as any conveyance from said corporation would have if executed, acknowledged and recorded, as conveyances of real estate by the laws of this State.

SEC. 4. *And be it further enacted,* That the said Board of Managers shall keep books, in which shall be recorded the meetings and proceedings of said Board of Managers and the plat and plans of said grounds, and of the burial lots, walks, drives and such other devices as they shall cause to be made, also an account of the sales and transfers of lots and the names and owners of the same, and all the by-laws, rules and regulations of the said body, and the said books and proceedings therein recorded shall be evidence thereof in any court or before any justice of the peace in this State.

Books to be kept.

SEC. 5. *And be it further enacted,* That the said Board of Managers shall keep the proceeds of the sale of all burial lots in a separate fund, the principal of which shall not be used for