

ing and beautifying the same, and for that purpose they shall have power and authority to appoint such officers as they may think necessary, and shall also, by and with the consent of the lot-owners, or a majority of them, have power to levy such a tax or taxes on each and every lotholder as shall be necessary for keeping said cemetery in repair and in good order, which may be collected in the same manner as other debts of like amount are collected in this State; provided, that no tax so laid shall be a lien on the burial lot owned by the *taxable*, and the said directors shall, by and with the consent and approbation of the lotholders, or a majority of them, make and ordain such by-laws, rules and regulations as may be necessary for carrying the purposes of this Act into effect, so that the same are not contrary to the Constitution and laws of the United States, or of this State, in all the acts of the directors a majority may act and shall govern.

May levy tax  
on lotholders.

SEC. 4. *And be it enacted*, That the estate of the owner or owners respectively, in their respective lots, shall descend as real estate to heirs, may be devised by will, or disposed of by the owner by sale, with the approbation of the directors, but shall not be liable to any tax or public imposition other than was hereinbefore provided, and shall not be subject to attachment or execution, or any other process of law or equity, and in case of alienation, said lot shall be held subject to all the regulations of said corporation.

How lots may  
be disposed of.

SEC. 5. *And be it further enacted*, That the directors shall issue certificates of the sale of all lots to the several and respective purchasers thereof, describing by some fixed boundary the location thereof, size, what aisle or passway it is on, and who adjoins the same, with such other description as can be given, and the sum paid therefor, which said certificate shall be under the seal of the said corporation, if any there be, and signed by the president and board of directors, which shall be a sufficient title to the owner, and shall be entered in a book to be provided and kept by the directors for that purpose; and the directors shall also provide and keep a book or books, in which shall be entered and kept plain and full minutes of all the transactions of the corporation, with a particular account of all moneys received and expended, which said book or books and the entries therein shall be competent evidence in any court of law or equity, and copies thereof, duly certified under the hand of the president, and the seal of the corporation, shall also be competent evidence in such court; and the said directors shall at each

Directors  
shall issue  
certificates of  
sale to  
purchasers,  
etc.