be comprised within the limits of any city or town in this State, unless the corporate authorities of said city or town shall authorize the same.

As to the sale of burial grounds, see art. 16, sec. 110.

As to the exemption of graveyards, cemeteries and cemetery companies from taxation, see art. 81, sec. 4.

As to graveyard desecrations, see art. 27, sec. 262, et seq.

An. Code, sec. 145. 1904, sec. 133. 1888, sec. 106. 1868, ch. 471, sec. 80. 1880, ch. 185.

No lanes, alleys, streets, roads, canals or public thoroughfares of any sort shall be opened through the property of any cemetery company incorporated under the provisions of this article, which is used or appropriated for the purpose of burial; but nothing herein contained shall authorize any such corporation to obstruct any public road, street or lane actually opened and used as such at the time of its incorporation, or then laid down on any plat made by authority of the State or city, town or county, to be opened as a street or road; provided, that no cemetery company, incorporated under the provisions of this article, shall establish, have or maintain for the purpose of burial any ground within the distance of one thousand yards from any boundary line of Druid Hill Park, nor permit any interment therein; nor shall any funeral or burial procession to or from any cemetery incorporated under the provisions of this article pass through any part of said Druid Hill Park without the permission in writing of the park commissioners; and any person or persons who shall cause any such funeral or burial procession, or any part thereof, to pass through any part of such park, or shall participate in any manner in any interment within the territory herein prescribed and prohibited as to such interments, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine of one hundred dollars, or to such fine and imprisonment for ten days in jail in the discretion of the court.

Where a corporation owns a cemetery, but is not a "cemetery company incorporated under the provisions of this article," this section has no application. The right of condemnation of the Baltimore and Ohio Railroad Company, held to extend to the unoccupied portion of a private cemetery. St. James' Church v. B. & O. R. R. Co., 114 Md. 442.

An. Code, sec. 146. 1904, sec. 134. 1888, sec. 107. 1868, ch. 471, sec. 81. 1920, ch. 528, sec. 146.

174. Every burial lot, sold or conveyed in such cemetery and every crypt sold or conveyed in any mausoleum, shall be held by the proprietors thereof for the sole purpose of sepulture and for no other, and shall not in any manner be subject to attachment or execution for debt or affected by the insolvent laws of this State; but the estate of the owner or owners in their respective lots and crypts shall descend as real estate to heirs, may be devised by will or may be disposed of by the owner by sale with the approval of the president and managers of the cemetery or mausoleum corporation or of any person or corporation acting as trustee therefor.

This section was intended to apply only to lots held for the personal use of the proprietor, and not to those held for speculative or other purposes; hence lots of the latter class are not exempt where the owner goes into bankruptcy. Burdette v. Jackson, 179 Fed. 229.

This section referred to in construing sec. 173—see notes thereto. St. James' Church v. B. & O. R. R. Co., 114 Md. 442.