and visitors of said cemetery, and for the transfer of stock and the evidence thereof.

Burial lots, &c., to be laid off.

Sec. 3. *And be it enacted*, That the said President and Managers shall lay off burial lots, roads and walks in the said cemetery as they may deem proper, and shall cause such lots to be marked, designated and numbered, and shall advertise and sell, at public or private sale, said burial lots for such prices and on such terms as they deem expedient; and such lots, when sold, shall be held by the purchasers thereof for the sole purpose of sepulture, and shall not, in any manner, be subject to attachment or execution for debt, nor to public taxation, nor affected by the insolvent laws of the State; but the estate of the owner or owners in their respective lots shall descend as réal estate to their 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 said corporation, and a certificate, under the seal of said corporation, of the ownership of any lot 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 are by the laws of this State.

Books to be kept.

Sec. 4. *And be it enacted*, That said corporation shall keep books, in which shall be recorded the meetings and proceedings of the said corporation, and of said President and Managers, the charter, or act of incorporation, the plan or plat of the grounds, and of the burial lots, roads, and walks, laid off, and of the sales and transfers of said lots, the names of stockholders and amount of stock held by them, and the transfers thereof, and all the by-laws of said corporation, and which said books and proceedings therein recorded shall be evidence thereof in any Court or before any Justice of the Peace.

Capital stock.

Sec. 5. *And be it enacted*, That the capital stock of said corporation, at its organization, shall amount to three thousand dollars, divided into shares of ten dollars each, and may be afterwards increased by the said President and Managers, not to exceed ten thousand dollars, to meet the necessities of said corporation in the purchase of land,