

OHIO REVISED CODE – Selected Cemetery Law

155.04 Veteran's Headstones

(A) No trustee, association, corporation, or person in control of any cemetery or a public graveyard in this state shall make a rule or bylaw prohibiting the erection of headstones furnished or approved by the United States government or by the state for the graves of soldiers, sailors, and marines, who have served in the army or navy of the United States or of the state. Any rule or bylaw passed by any cemetery association or corporation, trustees, or persons, having control of any cemetery prohibiting the erection of such headstones is void.

(B) No person shall seek or attempt to enforce any rule or bylaw referred to in division (A) of this section.

317.25 Veterans Grave Registration

The county recorder shall be the custodian of all records which are provided for the county and furnished under the laws of this state, providing for the registration of the graves of all persons who served in any war in which the United States had a part and who were honorably discharged from the United States army, navy, or marine or nurse corps. The recorder shall provide the necessary and proper equipment to preserve and protect such records and they shall be available for public examination at all times.

On proper request from any duly constituted and authorized veterans' organization, providing such request is made at least thirty days prior to Memorial day of each year, the recorder shall furnish such organization a list of all veterans' grave locations within the county, giving the name, section, lot, and grave number or location in the cemetery, as designated by the request.

517.02 Cemetery Roads

When twenty-five interested persons petition for it, the board of township trustees shall provide a public road to any township cemetery over which it has control, in the same manner as provided by section 517.01 of the Revised Code for establishing cemeteries and obtaining the land therefore.

517.03 Cemetery Levy

To defray the expenses of the purchase or appropriation, and the enclosing, care, supervision, repair, and improving of lands for cemetery purposes, the board of township trustees may levy a tax sufficient for that purpose.

517.06 Cemetery Plat

The board of township trustees shall have the cemetery laid out in lots, avenues, and paths, shall number the lots, and shall have a suitable plat of the lots made, which plat shall be carefully kept by the township fiscal officer. The board shall make and enforce all needful rules and regulations for the division of the cemetery into lots, for the allotment of lots to families or individuals, and for the care, supervision, and improvement of the lots. The board shall require the grass and weeds in the cemetery to be cut and destroyed at least twice each year. Suitable provision shall be made in the cemetery for persons whose burial is at the expense of the township.

517.07 Sale of Cemetery Lots

Upon application, the board of township trustees shall sell at a reasonable price the number of lots as public wants demand for burial purposes. Purchasers of lots, upon complying with the terms of sale, may receive deeds for the lots which the board shall execute and which shall be recorded by the township fiscal officer in a book for that purpose. The expense of recording shall be paid by the person receiving the deed. Upon the application of a head of a family living in the township, the board shall, without charge, make and deliver to the applicant a deed for a suitable lot for the burial of the applicant's family, if, in the opinion of the board and by reason of the circumstances of the family, the payment would be oppressive.

The terms of sale and any deed for lots executed after July 24, 1986, may include the following requirements:

(A) The grantee shall provide to the board of township trustees, in writing, a list of the names and addresses of the persons to whom the grantee's property would pass by intestate succession.

(B) The grantee shall notify the board in writing of any subsequent changes in the name or address of any persons to whom property would descend.

(C) Any person who receives a township cemetery lot by gift, inheritance, or any other means other than the original conveyance shall, within one year after receiving the interest, give written notice of the person's name and address to the board having control of the cemetery, and shall notify the board of any subsequent changes in the person's name or address.

The terms of sale and any deed for any lots executed in compliance with the notification requirements set forth in divisions (A), (B), and (C) of this section shall state that the board of township trustees shall have right of reentry to the cemetery lot if the notification requirements are not met. At least ninety days before establishing reentry, the board shall send a notice by certified mail to the last known owner at the owner's last known address to inform the owner that the owner's interest in the lot will cease unless the notification requirements are met. If the owner's address is unknown and cannot reasonably be obtained, it is sufficient to publish the notice once in a newspaper of general circulation in the county. In order to establish reentry, the board shall pass a resolution stating that the conditions of the sale or of the deed have not been fulfilled, and that the board reclaims its interest in the lot.

The board may limit the terms of sale or the deed for a cemetery lot by specifying that the owner, a member of the owner's family, or an owner's descendant must use the lot, or at least one burial place within the lot, within a specified time period. The board may specify this time period to be at least twenty but not more than fifty years, with right of renewal provided at no cost. At least ninety days prior to the termination date for use of the cemetery lot, the board shall send a notice to the owner to inform the owner that the owner's interest in the lot will cease on the termination date unless the owner contracts for renewal by that date. The board shall send the notice by certified mail to the owner if the owner is a resident of the township or is a nonresident whose address is known. If the owner's address is unknown and cannot reasonably be obtained, it is sufficient to publish the notice once in a newspaper of general circulation in the county.

The terms of sale and any deed for lots conveyed with a termination date shall state that the board shall have right of reentry to the lot at the end of the specified time period if the lot is not used within this time period or renewed for an extended period. In order to establish reentry, the board shall pass a resolution stating that the conditions of the sale or of the deed have not been fulfilled, and that the board reclaims its interest in the lot. The board shall compensate owners of unused lots who do not renew the terms of sale or the deed by paying the owner eighty per cent of the purchase price. The board may repurchase any cemetery lot from its owner at any time at a price that is mutually agreed upon by the board and the owner.

517.08 Expenditure of Proceeds - Exception

The proceeds arising from the sale of cemetery lots under section 517.07 of the Revised Code shall be used in maintaining, improving, beautifying, and embellishing such grounds, except that upon unanimous consent of the board of township trustees, such proceeds may be used in the purchase or appropriation of additional land for cemetery purposes in accordance with sections 517.01 and 517.13 of the Revised Code; and the board of township trustees may build and maintain proper and secure fences around all such cemeteries, to be paid for from the township funds.

517.10 Title to Certain Burial Grounds Vested in Board of Township Trustees

The title to, right of possession, and control of all public cemeteries located outside any municipal corporation, which have been set apart and dedicated as public cemeteries, and any grounds which have been used as such by the public, but not expressly dedicated as a cemetery, except such as are owned or under the care of a religious or

benevolent society, or an incorporated company or association, or under the control of the authorities of any municipal corporation, shall, severally be vested in the board of township trustees.

517.11 Care of Cemetery

The board of township trustees shall provide for the protection and preservation of cemeteries under its jurisdiction, and shall prohibit interments therein when new grounds have been procured for township cemeteries or burial grounds. Where such old cemeteries are in or near village plats, and the public health is liable to be injured by further interments therein, the board shall institute suits to recover possession thereof, remove trespassers therefrom, and may recover damages for injuries thereto or any part thereof, or to any fence or hedge enclosing them, or to any tomb or monument therein.

The board may enclose such cemeteries with a substantial fence or hedge, and shall keep any such fence or hedge in good repair. It may re-erect any fallen tombstones, regardless of the cause of the falling, in such cemeteries. The board may levy a tax to meet any costs incurred for these purposes, not to exceed one-half mill in any one year, upon all the taxable property of the township.

517.15 Cemetery Endowment Fund

A board of township trustees may create a permanent cemetery endowment fund for the purpose of maintaining, improving, and beautifying township cemeteries and burial lots in township cemeteries. The fund shall consist of money arising from the following sources:

- (A) Gifts, devises, or bequests received for the purpose of maintaining, improving, or beautifying township cemeteries;
- (B) Charges added to the price regularly charged for burial lots for the purpose of maintaining, improving, or beautifying township cemeteries;
- (C) Contributions of money from the township general fund;
- (D) An individual agreement with the purchaser of a burial lot providing that a part of the purchase price is to be applied to the purpose of maintaining, improving, or beautifying any burial lot designated and named by the purchaser;
- (E) Individual gifts, devises, or bequests made for the maintenance, improvement, and beautification of any burial lot designated and named by the person making the gift, devise, or bequest.

517.21 Abandonment or Discontinuance of Cemetery – Removal of Bodies and Stones

When a public or private cemetery has been abandoned, or when the board of township trustees or the trustees or directors of a cemetery association are of the opinion that the further use for burial purposes of a cemetery will be detrimental to the public welfare or health, and a cemetery in the near vicinity is open for public use, the board, trustees, or directors may order that the abandoned cemetery or the cemetery whose further use for burial purposes is believed to be detrimental to the public welfare or health be discontinued and provide for the removal of all remains buried in that cemetery, for the removal of all stones and monuments marking the graves of that cemetery, for the reinterment of the remains, and for the re-erection of those stones and monuments in suitable public ground in the near vicinity, all of which shall be paid for from the township treasury.

Before providing for any removal described in this section, the board, trustees, or directors shall first give notice to the family, friends, or next of kin of the decedent involved, if known, of the discontinuance order and of the time within which, not less than thirty days, the removal must be made. The notice shall state that it is desired that the removal be made by the family, friends, or next of kin of the decedent. If, at the expiration of the thirty-day period, the removals have not been made, the board, trustees, or directors may make the removals as provided by this section.

517.22 Public Sale of Cemetery

The board of township trustees or the trustees or directors of a cemetery association, after notice has first been given in two newspapers of general circulation in the county, may dispose of, at public sale, and convey any cemetery under their control that they have determined to discontinue as burial grounds, but possession of the cemetery shall not be given to a grantee until after the remains buried in that cemetery, together with stones and monuments, have been removed as provided by section 517.21 of the Revised Code.

517.23 Disinterment of Body Buried in Cemetery

(A) Subject to divisions (B), (D), and (E) of this section, the board of township trustees, the trustees or directors of a cemetery association, or the other officers having control and management of a cemetery or the officer of a municipal corporation who has control and management of a municipal cemetery shall disinter or grant permission to disinter any remains buried in the cemetery in either of the following circumstances:

(1) If the surviving spouse of the decedent is eighteen years of age or older, within thirty days after the filing of an application of the surviving spouse made in accordance with division (A) of section 517.24 of the Revised Code and payment by the applicant of the reasonable costs and expense of disinterment;

(2) On order of a probate court issued under division (B) of section 517.24 of the Revised Code and payment by the person who applied for the order under that division of the reasonable costs and expense of disinterment.

(B) No disinterment shall be made pursuant to this section and section 517.24 of the Revised Code if the decedent died of a contagious or infectious disease until a permit has been issued by the board of health of a general health district or of a city health district.

(C) Upon disinterment of remains under division (A)(1) or (2) of this section, the involved board, trustees, directors, other officers, or officer of the municipal corporation shall deliver or cause to be delivered the disinterred remains to the applicant surviving spouse or, if the disinterment was pursuant to court order issued under division (B) of section 517.24 of the Revised Code, to the person who applied for the order under that division.

(D) The board of township trustees, the trustees or directors of a cemetery association, or the other officers having control and management of a cemetery or the officer of a municipal corporation who has control and management of a municipal cemetery may disinter or grant permission to disinter and, if appropriate, may reinter or grant permission to reinter any remains buried in the cemetery to correct an interment error in the cemetery if the board, trustees, directors, other officers, or officer of the municipal corporation comply with the internal rules of the cemetery pertaining to disinterments and if the board, trustees, directors, other officers, or officer of the municipal corporation provide notice of the disinterment to the decedent's last known next of kin. The board, trustees, directors, other officers, or officer of the municipal corporation may correct an interment error under this division without a court order or an application by a person.

(E)(1) A person who is an interested party and who is eighteen years of age or older and of sound mind may apply to the probate court of the county in which the decedent is buried for an order to prevent the decedent's surviving spouse from having the remains of the decedent disinterred. An application to prevent the disinterment of the remains of the decedent shall be in writing, subscribed and verified by oath, and include all of the following:

(a) If applicable, a statement that the applicant assumed financial responsibility for the funeral and burial expenses of the decedent;

(b) If division (E)(1)(a) of this section is inapplicable relative to the applicant, a statement that the applicant did not assume financial responsibility for the funeral and burial expenses of the decedent;

(c) A statement that the applicant is eighteen years of age or older and of sound mind;

(d) The relationship of the applicant to the decedent;

(e) A statement of the applicant's reasons to oppose the disinterment of the remains of the decedent.

(2) An applicant for an order to prevent the disinterment of the remains of the decedent under division (E) of this section promptly shall give notice of the filing of the application by certified mail, return receipt requested, to the decedent's surviving spouse. The notice shall indicate that the applicant has filed an application for an order to prevent the disinterment of the remains of the decedent.

(f) As used in this section and in section 517.24 of the Revised Code:

(1) "Cemetery" and "interment" have the same meanings as in section 1721.21 of the Revised Code.

(2) "Disinterment" means the recovery of human remains by exhumation, disentombment, or disinterment. "Disinterment" does not include the raising and lowering of remains to accommodate two interments within a single grave and does not include the repositioning of an outside burial container that encroaches an adjoining burial space.

517.27 Transfer of Cemeteries to Board of Township Trustees

When a public cemetery in a township is not under the control of a municipal corporation, and the title or control thereof is vested in an association or the trustees thereof, or is vested in a religious society, whether incorporated or not, or in the trustees thereof, and such cemetery is used exclusively for cemetery purposes, such association, society, or the trustees thereof may convey such grounds to the board of township trustees and its successors in office. Subject to the rights of the original grantor, his heirs or assigns, the board shall accept and take possession of such grounds, and take care of, keep in repair, hold, treat, and manage them in all respects as required by sections 517.01 to 517.32, inclusive, of the Revised Code.

517.28 Abandonment of Cemetery Owned by Municipal Corporation

Where a cemetery is located outside a municipal corporation, and not further therefrom than one mile, and the title to and possession thereof is in such municipal corporation, or such cemetery is under the control of any of the authorities of a municipal corporation, and such municipal corporation has failed to protect or keep the cemetery enclosed with fences for two years, any five freeholders whose property is in the vicinity of such cemetery may apply, by petition, to the probate court of such county, stating in their petition that the municipal corporation has failed to protect such cemetery, and asking for its abandonment or removal. In such action the municipal corporation shall be made defendant and served with summons as in other actions. If it appears to the court upon final hearing, to be to the public interest to have such cemetery abandoned and removed, it shall so order.

517.30 Trustees May Erect Monument Commemorating Members of Armed Forces

A board of township trustees may erect a suitable monument to commemorate the members of the armed forces who died in the service of the United States or of this state. The board, by a majority vote, may appropriate and expend not more than five thousand dollars from township funds for the purpose of erecting the monument, according to plans and specifications furnished or approved by the board.

517.32 Enclosure of Abandoned Cemetery

Where the board of county commissioners has enclosed with a substantial fence of stone, iron, or posts and boards, all abandoned public cemeteries in the county, from which the remains of the dead have not been removed, the board of township trustees shall keep the fence in good repair, remove the undergrowth and weeds from such cemetery at least once a year, and pay the expense thereof from township funds.

759.03 Powers of Legislative Authority as to Cemeteries

The legislative authority of a municipal corporation owning a public burial ground or cemetery, whether within or without the municipal corporation, may pass and provide for the enforcement of ordinances necessary to carry into effect sections 759.02 to 759.48, inclusive, of the Revised Code, and may regulate such public burial grounds and cemeteries, the improvement thereof, the burial of the dead therein, define the tenure and conditions on which lots therein shall be held, and protect such burial grounds and cemeteries and all fixtures thereon.

759.07 Conveyance of Lands Abandoned for Cemetery Purposes

When a municipal corporation holds land within its limits which has been used as a cemetery or burial ground, in which land interments have been prohibited by the municipal corporation, and it has been decided to remove the bodies interred therein, the legislative authority thereof may sell or otherwise dispose of such land, but the sale or transfer does not give the purchaser possession until the bodies therein interred have been removed, and all monuments and tombstones are removed and re-erected at the place of reinterment of the remains of each person.

759.08 Title Vested in Municipal Corporation

The title to and right of possession of public cemeteries and burial grounds located within a municipal corporation and set apart and dedicated as public cemeteries or burial grounds, and grounds used as such by the public but not dedicated, except those owned or under the care of a religious or benevolent society, or an incorporated company or association, are hereby vested in the municipal corporation in which such cemetery or burial ground is located.

759.10 Institution of Suits

The director of public service shall, when necessary, institute suits in the name of the city to recover the possession of burial grounds, remove trespassers therefrom, and recover damages for injuries thereto or to any tombstone or monument therein. He shall see that all laws and ordinances passed for the protection of public burial grounds and cemeteries, and the burial of the dead, are enforced.

759.12 City May Accept and Maintain Permanent Fund for Care of Lots in Cemeteries

In the bylaws and regulations provided for by section 759.11 of the Revised Code, the director of public service shall declare the amount of money he will accept by agreement, gift, devise, bequest, or otherwise and hold as a permanent fund of the cemetery. He shall pledge the faith and credit of the city for the perpetual care of the lots designated, using only the interest or income of the money. On receipt of the sum of money so designated, the director shall issue therefore a written receipt and acknowledgment thereof, signed by him, binding the faith and credit of the city to forever hold such money as a permanent fund and to provide perpetual care of the lots therein named, for the use, income, or interest of such money. He shall enter on the minutes of his proceedings full detail of the obligation, and shall enter the receipt and income of the money and the expenditure thereof in detail on his books of accounts, keeping each case separately.

759.19 Transfer of Village Cemetery – Power and Duties of Township Trustees

In all cases in which the legislative authority of a village which has title to a cemetery fails to take proper care thereof, and the township in which the village is located desires to control such cemetery, the village may, by ordinance, transfer any real property acquired for cemetery purpose to the board of township trustees, upon such terms as are agreed to between the village and the board.

The board may receive and accept transfer, and receive and accept from any other source or acquire in any other manner, any real property for the purpose of such cemetery, and may use and apply it for such purpose and enter into any contract relating thereto. After such transfer has been completed the board shall regulate the cemetery as provided in sections 517.01 to 517.32, inclusive, of the Revised Code.

759.44 Clerk Shall Record Plat of Ground

The clerk of the municipal corporation shall record in a book provided for that purpose, a plat of all grounds for cemetery purposes laid out into avenues, walks, paths, and lots, and he shall execute to the purchasers of lots such conveyances as are necessary to carry into effect the contracts of sale. The conveyance shall, at the expense of the person receiving it, be recorded by the clerk in a book kept for that purpose.

1715.02 Sale of Cemetery Grounds Not Usable

When a religious or educational corporation or society holds lands within the limits of a municipal corporation which have been used as a cemetery, and interments in such lands have been prohibited by the ordinances of such municipal corporation, the trustees, wardens, vestry, or other officers entrusted with the management of the property of such corporation or society may file a petition in the court of common pleas of the county where such property is situated, setting forth a description of such property, the existence of such ordinance, and the names of all persons holding burial privileges in such cemetery, so far as known to the petitioners. If such privileges are held by persons whose names are unknown to such petitioners, the petition must also include the facts as to such privileges, and requests for the court's determination of their value, for its direction as to the removal of the bodies interred in such cemetery to other cemeteries, and for an order to sell such property free from burial privileges.

Notice of the filing of such petition shall be given by publication in some newspaper published in and of general circulation in the county where it is filed, for four consecutive weeks, setting forth the object and prayer of the petition, and that any persons claiming an interest in its subject matter or claiming burial

privileges in such cemetery may appear and file an answer to such petition within six weeks from the date of the first publication of such notice. After said six weeks have elapsed, the case will stand for hearing.

Upon final hearing of the case, the court, with or without the aid of a jury, as the parties appearing elect, shall determine the value of such burial privileges, and shall order the corporation or society to pay any amount so ascertained to the holder of such privilege. The court may also order the cemetery property sold free from such burial privileges, and may direct a subdivision of it into lots for the purpose of sale. The court shall direct the application of the money arising from such sale to such uses, by such corporation or society, for pious or educational purposes, as its trustees, wardens, vestry, or other officers conceive to be most for its interest. Such sale shall not be made until the bodies interred in the grounds to be sold are removed to other cemeteries, as directed by the court on the final hearing of the case. A holder of a burial privilege who did not appear in such proceeding, and who has not waived his right to receive compensation for it, may assert his right to receive such compensation from such society or corporation within five years after the final entry of such proceeding.

4767.02 Cemeteries required to register; duties of division of real estate; exceptions.

(A) Except as otherwise provided in division (C) of this section, no person, church, religious society, established fraternal organization, or political subdivision of the state shall own, operate, or maintain a cemetery unless the cemetery is registered pursuant to section 4767.03 of Revised Code.

(B) The division of real estate in the department of commerce shall perform all of the following duties:

- (1) Adopt, amend, and rescind rules in accordance with Chapter 119 of the Revised Code to carry out sections 4767.02 to 4767.04 of the Revised Code governing the registration of cemeteries;
- (2) Prescribe the form and content of all applications to be used for registration and renewal of registration pursuant to section 4767.03 of the Revised Code;
- (3) Review applications for registration and issue registration certificates to cemeteries that meet the qualifications for registration pursuant to sections 4767.03 and 4767.04 of the Revised Code;
- (4) Collect all fees related to the registration and renewal of registration certificates for cemeteries;
- (5) Maintain a written record of each cemetery registered with the division, which shall include such documentation as required in division (A) of section 4767.04 of the Revised Code. The record shall be available for inspection by the public and copies shall be made available pursuant to division (B) of section 149.43 of the Revised Code.
- (6) Revoke the registration of any cemetery owner or operator convicted of a violation of section 1721.21 or 1721.211 [1721.21.1] of the Revised Code immediately upon receipt of notice of the conviction pursuant to section 119.06 of the Revised Code;
- (7) Hire all division personnel necessary to implement this chapter;
- (8) Prohibit the sale of the assets or stock of a cemetery by refusing to issue a registration certificate to the purchaser until the dispute resolution commission has received audited financial statements audited by a certified public accountant showing to the commission's satisfaction that all current funds required to be deposited and maintained pursuant to sections 1721.21 and 1721.211 [1721.21.1] of the Revised Code have been deposited and maintained;
- (9) With the dispute resolution commission's advice and consent, subpoena cemetery personnel to attend hearings before the commission.

(C) Sections 4767.02 to 4767.04 of the Revised Code do not apply to or affect a family cemetery or a cemetery in which there have been no interments during the previous twenty-five calendar years. As used in this division, "family cemetery" means a cemetery containing the human remains of persons, at least three-fourths of whom have a common ancestor or who are the spouse or adopted child of that common ancestor.

4767.05 Cemetery dispute resolution commission.

(A) There is hereby created the Ohio cemetery dispute resolution commission, which shall consist of nine members to be appointed by the governor with the advice and consent of the senate as follows:

(1) One member shall be the management authority of a municipal, township, or union cemetery and shall be selected from a list of four names submitted to the governor. Two of the four names shall be submitted by the Ohio township association and two names shall be submitted by the Ohio municipal league.

(2) Four members shall be individuals employed in a management position by a cemetery company or cemetery association. Two of the four members shall be selected from a list of four names submitted to the governor by the Ohio association of cemeteries and two shall be selected from a list of four names submitted by the Ohio association of cemetery superintendents and officials.

(3) Two members shall be employed in a management position by a cemetery that is owned or operated by a religious, fraternal, or benevolent society and shall be selected from a list of four names submitted by the Ohio association of cemetery superintendents and officials.

(4) Two members, at least one of whom shall be at least sixty-five years of age, shall be representatives of the public with no financial interest in the death care industry.

(Each member of the commission, except for the two members who represent the public, shall, at the time of appointment, have had a minimum of five consecutive years of experience in the active administration and management of a cemetery in this state.)

B) Within ninety days after the effective date of this section, the governor shall make initial appointments to the commission. Of the initial appointments, two shall be for terms ending one year after the effective date of this section, two shall be for terms ending two years after that date, two shall be for terms ending three years after that date, and three shall be for terms ending four years after that date. Thereafter, terms of office shall be for four years, with each term ending on the same day of the same month as did the term that it succeeds. Each member shall hold office from the date of appointment until the end of the term for which the member was appointed. Vacancies shall be filled in the manner provided for original appointments, with each appointee, other than a representative of the public, being appointed from a list of two names submitted to the governor by the association or organization that was required to nominate candidates for initial appointment to the position that has become vacant. Any member appointed to fill a vacancy occurring prior to the expiration date of the term for which the member's predecessor was appointed shall hold office for the remainder of that term. A member shall continue in office subsequent to the expiration date of the member's term until the member's successor takes office or until a period of sixty days has elapsed, whichever occurs first. No person shall serve as a member of the commission for more than two consecutive terms, excluding any term served to fill an initial appointment to a term of less than four years or an un-expired term caused by a vacancy.

(C) The commission annually shall elect from among its members a chairperson, vice-chairperson, and secretary, each of whom shall serve a term of one year in that office. The commission shall meet at least four times a year. Additional meetings may be called by the chairperson, or by the vice-chairperson when the chairperson is disabled, or by a majority of the members of the commission. A majority of the members constitutes a quorum to transact and vote on business of the commission.

The chairperson or vice-chairperson may:

(1) Administer oaths;

(2) Issue subpoenas;

(3) Summon witnesses;

(4) Compel the production of books, papers, records, and other forms of evidence;

(5) Fix the time and place for hearing any matter related to compliance with sections 1721.19, 1721.20, 1721.21, 1721.211 [1721.21.1], 4735.02, 4735.22, and 4767.02 of the Revised Code.

The chairperson shall designate three members of the commission to serve on the crematory review board in accordance with section 4717.03 of the Revised Code for such time as the chairperson finds appropriate. Members designated to serve on the crematory review board shall perform all functions necessary to carry out the duties of the board as described in section 4717.03 of the Revised Code. Members who serve on the crematory review board shall receive no compensation for such service.

(D) Before entering upon the duties of office, each member of the commission shall take the oath pursuant to section 3.22 of the Revised Code. The governor may remove any member for misconduct, neglect of duty, incapacity, or malfeasance in accordance with section 3.04 of the Revised Code.

(E) Members of the commission shall receive no compensation but shall be reimbursed for their actual and necessary expenses incurred in the performance of their duties as members of the commission.

(F) The division of real estate in the department of commerce shall provide the commission with meeting space, staff services, and other technical assistance required by the commission in carrying out its duties pursuant to sections 4767.05 to 4767.08 of the Revised Code.

5709.17 Exemption of certain real or tangible personal property

The following property shall be exempted from taxation:

(A) Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state relative to soldiers' memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors, or managers thereof is necessary and proper to carry out the object intended for such association or corporation

Reference: Ohio Revised Code

<http://codes.ohio.gov/orc>

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