



Ohio Revised Code

Section 517.27 Transfer of cemeteries to board of township trustees.

Effective: April 12, 2021

Legislation: House Bill 444 - 133rd General Assembly

(A) When a public cemetery in a township is not under the control of a municipal corporation, and the title or control is vested in an association or its board of trustees, or is vested in a religious society, whether incorporated or not, or in its board of trustees, and such cemetery is used exclusively for cemetery purposes, such association, society, or board of trustees may convey such grounds to the board of township trustees and its successors in office. Except as provided in division (B) of this section, and subject to the rights of the original grantor, the original grantor's heirs or assigns, the board of township trustees shall accept and take possession of the 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.

(B) A board of township trustees is not required to accept and take possession of the grounds of a public cemetery, or to take care of, keep in repair, hold, treat, or manage the grounds as described in division (A) of this section, if, as a result of the conveyance, any parcel abutting the cemetery grounds or from which the grounds were partitioned or subdivided satisfies any of the following conditions:

(1) The parcel is owned by the association or its trustees or the religious society that conveyed the cemetery grounds or by an association, its trustees, or a religious society that is a successor to the association, trustees, or religious society that conveyed the cemetery grounds.

(2) Any part of the parcel, including any building or structure situated on the parcel, is used for social, educational, recreational, or religious activities of the association or religious society or of an association or religious society that is a successor to the association, trustees, or religious society that conveyed the cemetery grounds.

(3) Any part of the parcel, including any building or structure situated on the parcel, is exempted from property taxation under section 5709.07 or 5709.14 of the Revised Code, or under division (B) of section 5709.12 of the Revised Code on the basis of being used exclusively for charitable



purposes by the association or religious society that conveyed the cemetery grounds.

(C) When a cemetery association or religious society conveys a cemetery under this section, all cemetery records and funds shall be transferred to the township. Transferred funds shall be used exclusively for cemetery purposes as set forth in section 1721.06 of the Revised Code and any other similar provisions of the Revised Code that require funds to be held in trust for cemetery purposes.