

December 10, 2014

The Honorable Gregg Marx  
Fairfield County Prosecuting Attorney  
239 West Main Street, Suite 101  
Lancaster, Ohio 43130

SYLLABUS:

2014-044

1. A board of county commissioners is not responsible to care for and maintain public or private cemeteries located within the county's borders.
2. Pursuant to R.C. 5901.35, a board of county commissioners has a duty to care for all graves of veterans, confederate soldiers, sailors, and marines located in cemeteries or burial grounds within the county when the lots in which the veterans, confederate soldiers, sailors, and marines are buried are used exclusively for the benefit of veterans, confederate soldiers, sailors, and marines.
3. Pursuant to R.C. 5901.37, a board of county commissioners has a duty to care for and preserve monuments, memorials, and burial grounds dedicated to veterans that are located in private or public cemeteries or burial grounds within the county.
4. When land on which a public cemetery sits is annexed to a city, title to the cemetery vests in the city under R.C. 759.08. It is unnecessary to execute a deed to establish the city's ownership of and duty to care for the cemetery. Pursuant to R.C. 759.09, the director of public service of the city is responsible to care for and maintain the cemetery. (1991 Op. Att'y Gen. No. 91-062, approved and followed).



December 10, 2014

OPINION NO. 2014-044

The Honorable Gregg Marx  
Fairfield County Prosecuting Attorney  
239 West Main Street, Suite 101  
Lancaster, Ohio 43130

Dear Prosecutor Marx:

You have requested an opinion whether the Fairfield County Board of Commissioners is responsible for the maintenance of a cemetery situated on county-owned land. In addition to the cemetery, the land houses a former county infirmary that is now vacant and several outbuildings currently being used by tenants. You state that the cemetery is closed and that its headstones are in a state of disrepair. Available records indicate that there have been no interments at the cemetery for approximately thirty years.<sup>1</sup> You explain that Fairfield County desires to sell the land, except the portion of the property that contains the cemetery. The land on which the cemetery sits is located in Pleasant Township and at some point was annexed to the City of Lancaster. Accordingly, you ask the following:

1. Is the Fairfield County Board of Commissioners responsible for maintaining a cemetery on county-owned land located in Pleasant Township that has been annexed to the City of Lancaster?
2. If the Fairfield County Board of Commissioners is not responsible for maintaining the cemetery, is Pleasant Township or the City of Lancaster responsible for maintaining it?
3. If Pleasant Township or the City of Lancaster is responsible for maintaining the cemetery, is the Fairfield County Board of Commissioners required to

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<sup>1</sup> R.C. 4767.02(A) requires a political subdivision of the state to register the cemeteries it owns, operates, and maintains, pursuant to R.C. 4767.03. R.C. 4767.02(C) states that these registration requirements do not apply to “a cemetery in which there have been no interments during the previous twenty-five calendar years.” Therefore, if there have been no interments in the cemetery since the early 1980s, the cemetery need not be registered under these statutes.

follow certain procedures to reflect the transfer of the cemetery's maintenance obligations from the county to the responsible political subdivision?

We have addressed numerous questions over the years regarding the ownership, maintenance, and location of cemeteries. *See, e.g.*, 2007 Op. Att'y Gen. No. 2007-005 (cemetery registration requirements under R.C. 4767.02-.04); 1999 Op. Att'y Gen. No. 99-047 (the authority of township trustees to prohibit further interments in a public cemetery); 1994 Op. Att'y Gen. No. 94-049 (concluding that a cemetery was the responsibility of the village in which the cemetery was located, notwithstanding the fact that it had been conveyed to township trustees); 1991 Op. Att'y Gen. No. 91-062 (a city holds title to a public cemetery under R.C. 759.08 when the cemetery land is annexed to a village); 1969 Op. Att'y Gen. No. 69-101 (township trustees may levy a tax to assist in the care of cemeteries no longer in use but under the trustees' control); 1965 Op. Att'y Gen. No. 65-229 (addressing whether township trustees could convey a cemetery to an incorporated cemetery association); 1963 Op. Att'y Gen. No. 26, p. 116 (discussing the ownership of a public cemetery when a township cemetery is annexed to a village); 1959 Op. Att'y Gen. No. 232, p. 130 (whether a village may transfer its ownership of a cemetery to township trustees under R.C. 759.19); 1954 Op. Att'y Gen. No. 4163, p. 423 (concluding that if a public cemetery is located outside a municipality, ownership of the cemetery automatically vests in the township trustees under R.C. 517.10 without the need to execute a formal deed). Although these prior opinions contain detailed explanations of the statutory framework governing cemeteries and other burial grounds, we will reiterate relevant portions of that framework here as an aid to addressing your questions.

### **Revised Code Provisions Governing the Ownership and Maintenance of Township and Municipal Cemeteries**

The General Assembly has enacted extensive legislation governing the ownership, regulation, and maintenance of cemeteries and burial grounds. *See* R.C. Chapter 517 (township cemeteries); R.C. Chapter 759 (municipal cemeteries);<sup>2</sup> R.C. Chapter 1721 (cemetery associations); R.C. 1715.02-.04 (regulating cemeteries owned by religious or benevolent organizations); R.C. Chapter 4767 (recognizing the existence of family cemeteries and requiring cemetery registration); R.C. 5901.16-.37 (regulating the care of veterans' graves and memorials and providing for the proper burial of indigent or neglected veterans); *see also* R.C. Chapter 961 (pet cemeteries). Relevant to your inquiry are the statutes governing township and municipal cemeteries under R.C. Chapter 517 and R.C. Chapter 759, respectively.

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<sup>2</sup> Provisions regulating union cemeteries also appear in R.C. Chapter 759. Union cemeteries are created when "[t]he legislative authorities of two or more municipal corporations, or of one or more municipal corporations and the boards of township trustees of one or more townships, when conveniently located for that purpose, ... unite in the establishment and management of a cemetery." R.C. 759.27; *see also* R.C. 759.28-.43 (regulating the powers and responsibilities of the political subdivisions involved in union cemeteries).

Pursuant to R.C. 517.10, a board of township trustees possesses title to public cemeteries and burial grounds located outside any municipality, unless the cemeteries are owned by a religious organization, incorporated association or company, or otherwise controlled by a city or village. When public cemeteries or burial grounds are located within a municipality, the title to these cemeteries vests in the municipality, with a few exceptions similar to those in R.C. 517.10. R.C. 759.08. R.C. Chapter 517 requires a board of township trustees to, among other things, create a layout of burial lots in the cemeteries to which it has title; maintain and care for the cemeteries; provide public roads to the cemeteries if petitioned by twenty-five or more persons; and sell burial lots upon the application of one of the township's residents. R.C. 517.06; R.C. 517.11; R.C. 517.02; R.C. 517.07. R.C. Chapter 517 also permits a board of township trustees to accept a conveyance of, purchase, or appropriate real property for cemetery purposes; levy a tax to fund the expenses of caring for and improving the cemetery grounds; set rules regulating the times during which cemeteries are open to the public; appropriate lands when needed to expand its cemeteries; discontinue abandoned cemeteries under particular circumstances; sell a public cemetery that is no longer used for burial grounds; and care for erected monuments. R.C. 517.01; R.C. 517.03; R.C. 517.12–.13; R.C. 517.21–.22; R.C. 517.31.

Municipal corporations, unlike townships, are empowered by R.C. 759.01 to regulate public and private cemeteries in their jurisdictions by enacting ordinances. *But see* 2014 Op. Att'y Gen. No. 2014-041 (trustees of limited home rule township may prohibit burial of human remains in private or family cemeteries within the unincorporated portions of the township). Using this legislative power, a municipal corporation may prohibit interments within its incorporated limits; designate burial grounds outside of its boundaries; and provide for the care and maintenance of its cemeteries. R.C. 759.05; R.C. 759.02–.03. A municipality may also, subject to certain limitations, sell all or portions of the public cemeteries it controls and, if the municipality is a village, transfer title of cemeteries it has failed to maintain to a township. R.C. 759.04; R.C. 759.07; R.C. 759.19.

Control and management responsibilities for city-owned public cemeteries rest with the director of public service. R.C. 759.09.<sup>3</sup> R.C. 759.09 requires the director of public service to “take possession and charge, and have the entire management, control, and regulation of public burial grounds and cemeteries located in or belonging to the city, subject to its ordinances.” The director of public service's duties include improving the cemetery grounds and appointing necessary employees to effect these improvements; commencing suits on the city's behalf to recover possession of city-owned cemeteries; identifying a monetary amount that will be designated and used for the care of city-owned cemeteries; determining the price and size of burial lots; deciding when the city should provide additional grounds for its cemeteries; and

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<sup>3</sup> For cemeteries owned by a village, the mayor may appoint a board of cemetery trustees that “shall have the powers and perform the duties prescribed by [R.C. 759.09–.18] for the director of public service in cities.” R.C. 759.23; *see also* R.C. 759.20–.22 (regulating board appointments, vacancies, and removals).

carrying out whatever duties the municipal legislative authority assigns to the director. R.C. 759.09–.10; R.C. 759.12–.13; R.C. 759.18; R.C. 759.11.

The director of public service may also create a layout that outlines a cemetery’s lots, avenues, and subdivisions; make bylaws that assist in the management of cemeteries under the director’s control; and receive donations in various forms for the care of the city’s cemeteries. R.C. 759.09; R.C. 759.11; R.C. 759.14.

### **Revised Code Provisions Regarding Veterans’ Graves, Monuments, and Memorials**

The General Assembly also has enacted statutes pertaining to the care and maintenance of veterans’ memorials, monuments, and burial grounds.<sup>4</sup> *See* R.C. Chapter 5901. For example, R.C. 5901.02 requires all counties to have a veterans service commission, which shall, among other things, provide plots for indigent veterans in any cemetery in the county upon written application by a veterans organization. *See* R.C. 5901.16; *see also* 2008 Op. Att’y Gen. No. 2008-027, at 2-285 (“[e]ach county has a veterans service commission that is responsible for providing financial assistance and burial assistance in cases of indigency”) (citing R.C. 5901.02–.17 and R.C. 5901.25–.32). The cost of these plots is to be borne by the municipality or township in which the plots are located. R.C. 5901.17; *see also* 2008 Op. Att’y Gen. No. 2008-027, at 2-285 n.2. Moreover, R.C. Chapter 5901 empowers a board of county commissioners, a board of township trustees, or the legislative authority of a municipal corporation to contract with cemetery associations for the purchase and maintenance of veterans’ plots and to acquire space for veterans’ cremated remains. R.C. 5901.22; R.C. 5901.24.

Under R.C. 5901.35 and R.C. 5901.37, the duty to care for certain veterans’ graves, memorials, and monuments<sup>5</sup> rests with the board of county commissioners of a county in which the graves, memorials, and monuments are located. *See* 2008 Op. Att’y Gen. No. 2008-027, at 2-286 to 2-289 (addressing the application of R.C. 5901.37). These statutes establish exceptions “to the general provisions making municipalities, townships, and private cemeteries responsible for cemetery maintenance.” *Id.* at 2-289 (referring specifically to the language of R.C. 5901.37). R.C. 5901.35 states: “The board of county commissioners shall provide for the proper care of the graves of all veterans, and of confederate soldiers, sailors, and marines who are buried in lots used exclusively for the benefit of veterans and confederate soldiers, sailors, and marines in cemeteries or burying grounds.” R.C. 5901.37 similarly provides:

In any county having a cemetery or part of it set apart for the burial of veterans, or containing a monument erected to their memory, or containing

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<sup>4</sup> R.C. 5901.01 defines the term “veteran,” as used in R.C. Chapter 5901.

<sup>5</sup> In 2008 Op. Att’y Gen. No. 2008-027, at 2-284 n.1, we acknowledged that “[t]he terms ‘monument’ and ‘memorial’ may also in some circumstances be used to refer to individual grave markers.”

monuments and memorials erected by private or public expense to the memory of veterans, the board of county commissioners shall care for and properly preserve that portion of the cemetery so set apart for the burial of such veterans, and shall care for and properly preserve the monuments or memorials, and the board shall pay all expenses incident to such care and preservation from the general fund of the county.<sup>6</sup>

R.C. 5901.37 thus requires a board of county commissioners to care for and preserve all veterans' memorials, monuments, and burial grounds within the county, whether located in private, township, or municipal cemeteries.<sup>7</sup> 2008 Op. Att'y Gen. No. 2008-027, at 2-286 (all versions of R.C. 5901.37, since its original enactment in 1904, have imposed a duty on a board of county commissioners to maintain and preserve veterans monuments and memorials, whether erected by the public or by private persons).

The plain language of R.C. 5901.35 indicates that the duty of care mandated thereunder is the same as that in R.C. 5901.37. The statute requires a board of county commissioners to care for "all" graves specified therein when located in "cemeteries or burying grounds." R.C. 5901.35. The statute does not distinguish between private or public cemeteries. Thus, a board of county commissioners shall care for all graves of veterans, sailors, confederate soldiers, and marines "who are buried in lots used exclusively for the benefit of veterans and confederate soldiers, sailors, and marines," whether located in private or public cemeteries or burial grounds. R.C. 5901.35.

### **The Revised Code Does Not Authorize Counties to Own or Operate Cemeteries**

The Revised Code is silent on the subject of county-owned cemeteries. 2008 Op. Att'y Gen. No. 2008-027, at 2-286 ("there is no provision for a county cemetery"). In addressing the application of R.C. 5901.37 in 2008 Op. Att'y Gen. No. 2008-027, at 2-286, the Attorney

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<sup>6</sup> The use of the word "shall" in R.C. 5901.35 and R.C. 5901.37 means that the duties set forth in the statutes are mandatory, not permissive. *See Miller v. Miller*, 132 Ohio St. 3d 424, 2012-Ohio-2928, 973 N.E.2d 228, at ¶28 (recognizing this statutory interpretation principle in the context of a dispute over the awarding of attorney fees and litigation expenses).

<sup>7</sup> While municipalities, townships, and private entities have permissive authority to maintain veterans' memorials and monuments in their cemeteries, the county is required to preserve and care for these remembrances. *See* 2008 Op. Att'y Gen. No. 2008-027, at 2-289 to 2-292 (townships may care for veterans monuments under R.C. 517.31, cemetery companies or associations may manage veterans burial grounds or monuments pursuant to R.C. 1721.11, and municipal corporations may care for monuments or memorials dedicated to soldiers, sailors, and marines in accordance with the powers granted to municipal corporations in R.C. 717.01(M), R.C. 715.01, and R.C. 715.21).

General interpreted this silence to mean that counties lack authority to own and operate cemeteries:

Ohio law provides for various types of cemeteries, including township, municipal, and private cemeteries. However, there is no provision for a county cemetery. *See* 1920 Op. Att’y Gen. No. 1680, vol. II, p. 1136, at 1137. Therefore, when R.C. 5901.37 speaks of a “county having a cemetery” the reference cannot be to a county cemetery. Instead, it must be to a county in which there is located a cemetery of the named sort—that is, “a cemetery or part of it set apart for the burial of veterans, or containing a monument erected to their memory, or containing monuments and memorials erected by private or public expense to the memory of veterans.” R.C. 5901.37. (Footnote omitted.)

The reasoning of 2008 Op. Att’y Gen. No. 2008-027 is well founded. Counties possess “only those powers affirmatively granted by the General Assembly.” *Geauga Cnty. Bd. of Comm’rs v. Munn Rd. Sand & Gravel*, 67 Ohio St. 3d 579, 582, 621 N.E.2d 696 (1993) (citations omitted); *see also State ex rel. Locher v. Menning*, 95 Ohio St. 97, 99, 115 N.E. 571 (1916) (“[t]he legal principle is settled in this state that county commissioners, in their financial transactions, are invested only with limited powers, and that they represent the county only in such transactions as they may be expressly authorized so to do by statute”); 2001 Op. Att’y Gen. No. 2001-024, at 2-134 (“a board of county commissioners is a creature of statute that has only such powers as it is granted by statute”); 1985 Op. Att’y Gen. No. 85-047, at 2-171 (“[c]ounties in Ohio have traditionally been viewed as dependent subdivisions of the state, quasi-corporate in nature, with only those powers expressly granted by statute, or necessarily implied therefrom”). Therefore, absent express statutory language to that effect, it follows that a county is not authorized to own and operate cemeteries. *See generally* 2001 Op. Att’y Gen. No. 2001-024, at 2-136 (concluding that a board of county commissioners has no authority to charge administrative fees absent express statutory authority).

### **The City of Lancaster is Responsible for Maintaining the Cemetery**

In your first question, you ask whether the Fairfield County Board of Commissioners is responsible for maintaining a cemetery on county-owned land located in Pleasant Township that has been annexed to the City of Lancaster. If the board of county commissioners is not responsible for the cemetery’s maintenance, you ask, in your second question, whether the cemetery’s maintenance is the responsibility of Pleasant Township or the City of Lancaster. We conclude that, pursuant to R.C. 759.08, the City of Lancaster has title to the cemetery and thus is responsible for maintaining the cemetery pursuant to R.C. 759.09.<sup>8</sup>

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<sup>8</sup> Although your letter neither raises questions about abandonment nor contains information that would lead us to believe the cemetery is abandoned, we note that R.C. 517.21 provides a board of township trustees the authority to remove the remains of persons buried in an

R.C. 759.08 provides:

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.

You have explained that the cemetery is located on land in Pleasant Township that has been annexed to the City of Lancaster.

In 1991 Op. Att’y Gen. No. 91-062, at 2-297, land on which three township cemeteries were situated was annexed to a village.<sup>9</sup> Upon annexation, R.C. 759.08 vested title to the cemeteries in the village by operation of law. *Id.* at 2-297 to 2-298. The opinion explained that the duty to care for and maintain the cemeteries also shifted from the township to the village. *Id.* at 2-297.

Similarly, in 1963 Op. Att’y Gen. No. 26, p. 116, an opinion approved and followed by 1991 Op. Att’y Gen. No. 91-062, land serving as a township cemetery and the land surrounding the cemetery were annexed to a village. The village did not wish to assume the cemetery’s ownership. *Id.* at 117. In concluding that title to the cemetery vested in the municipality under

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abandoned cemetery, whether public or private. *See* 1994 Op. Att’y Gen. No. 94-053, at 2-266 to 2-267 n.1 (recognizing R.C. 517.21’s application to public and private cemeteries). The standard of proof to establish abandonment under R.C. 517.21 is significant:

A cemetery may be considered as abandoned within the purview of ... Section 517.21, Revised Code, when all or practically all of the bodies have been removed therefrom and no bodies have been buried therein for a great many years, and the cemetery has been so long neglected as entirely to lose its identity as such, and is no longer known, recognized and respected by the public as a cemetery.

1953 Op. Att’y Gen. No. 2978, p. 374 (syllabus, paragraph 1).

Similarly, R.C. 517.28 provides a procedure by which property owners in the vicinity of a municipally-owned cemetery may petition a probate court to declare the cemetery abandoned. R.C. 517.28 has no application here because it applies to cemeteries located outside a municipality.

<sup>9</sup> R.C. 759.08 applies to all municipal corporations, whether the municipal corporation is a city or a village. *See, e.g., Ravenna Twp. Trs. v. City of Ravenna*, 117 Ohio App. 3d 152, 155–56, 690 N.E.2d 49 (Portage County 1997) (applying R.C. 759.08 to a city).



R.C. 759.08, the Attorney General observed that “whether or not the municipal [corporation] does not wish to accept the cemetery property is irrelevant.” *Id.* at 118; *see also* 1991 Op. Att’y Gen. No. 91-062, at 2-297 (“[t]he transfer of title is not dependent on ... the willingness of the village to accept the property”).<sup>10</sup>

Therefore, pursuant to R.C. 759.08, upon annexation, title to the cemetery in question vested in the City of Lancaster. Under R.C. 759.09,<sup>11</sup> the city’s director of public service is responsible to care for the cemetery, except that the Fairfield County Board of Commissioners is responsible for the care and preservation of veterans’ graves, monuments, and memorials located in the cemetery, as well as any portions of the cemetery grounds dedicated to veterans, as mandated by R.C. 5901.35 and R.C. 5901.37. *See* 1962 Op. Att’y Gen. No. 3170, p. 601 (syllabus, paragraph 1) (recognizing the director of public service’s duty to care for cemeteries owned by a city under R.C. 759.09); *see also* 2008 Op. Att’y Gen. No. 2008-027, at 2-289 (“[t]he specific provisions of R.C. 5901.37 thus establish an exception to the general provisions making municipalities, townships, and private cemeteries responsible for cemetery maintenance”).

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<sup>10</sup> You question the applicability of R.C. 759.08, suggesting that “the infirmity cemetery may not qualify as a traditional public cemetery due to county ownership.” However, the cemetery is not owned by the county. As we previously explained, the Revised Code contains no provisions authorizing a county to own and operate a cemetery. *See* 2008 Op. Att’y Gen. No. 2008-027, at 2-286. Further, under R.C. 759.08’s explicit language, title to the cemetery, upon annexation of the land to the City of Lancaster, vested in the city by operation of law, regardless of whether a deed executed at an earlier time purported to make the county the owner of the land on which the cemetery was established. *See* 1991 Op. Att’y Gen. No. 91-062, at 2-297 (“[t]he transfer of title is not dependent on ... the formal execution of a deed”).

<sup>11</sup> R.C. 759.09 provides:

The director of public service shall take possession and charge, and have the entire management, control, and regulation of public burial grounds and cemeteries located in or belonging to the city, subject to its ordinances. The director may direct the laying of such grounds out into lots, avenues, walks, and paths, or other subdivisions, which lots shall be numbered and the avenues named. A plat thereof shall be made so as to exhibit a fair and distinct outline of the grounds, and such plat shall be kept in the office of the auditor of the city for the use of the public.

The director shall direct all the improvements and embellishments of such grounds and lots, protect and preserve them, and, subject to the approval of the legislative authority of the city, appoint necessary superintendents, employees, and agents, and shall determine their term of office and the amount of their compensation.

**Under R.C. 759.08 Title to the Cemetery Vested Automatically in the City of Lancaster**

In your third question, you ask whether, if we conclude that the municipality or township is responsible for maintaining the cemetery, the Fairfield County Board of Commissioners is required to follow certain procedures to reflect the transfer of the cemetery's maintenance obligations from the county to the responsible political subdivision. We conclude that no action is required by or on behalf of the Fairfield County Board of Commissioners.

When a city acquires title to a public cemetery under R.C. 759.08, title automatically vests in the municipality by operation of law. 1991 Op. Att'y Gen. No. 91-062, at 2-297 ("transfer of title is not dependent on ... the formal execution of a deed ... upon annexation, responsibility for the maintenance of the cemeteries ... shifted to the legislative authority of the village"); 1962 Op. Att'y Gen. No. 3170, p. 601, at 601 (title to a cemetery located within a municipality automatically vested in the municipality upon its incorporation); *see also* 1954 Op. Att'y Gen. No. 4163, p. 423, at 423, 428 (if a public cemetery is located outside any municipal corporation, ownership automatically vests in the township trustees under R.C. 517.10 without the execution of a formal deed); 1928 Op. Att'y Gen. No. 2446, vol. III, p. 1929, at 1931 (no action on the part of township trustees was necessary for them to take possession of and care for a cemetery upon the dissolution of a religious society having former ownership, as title to the cemetery vested in township under R.C. 517.10 by operation of law). It is therefore unnecessary for the board of township trustees of Pleasant Township<sup>12</sup> to execute a deed for the purpose of transferring title to the cemetery and the concomitant duty to care for and maintain the cemetery to the City of Lancaster.

**Conclusions**

In sum, it is our opinion, and you are hereby advised that:

1. A board of county commissioners is not responsible to care for and maintain public or private cemeteries located within the county's borders.
2. Pursuant to R.C. 5901.35, a board of county commissioners has a duty to care for all graves of veterans, confederate soldiers, sailors, and marines located in cemeteries or burial grounds within the county when the lots in which the veterans, confederate soldiers, sailors, and marines are buried are used exclusively for the benefit of veterans, confederate soldiers, sailors, and marines.

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<sup>12</sup> Prior to annexation, title to the cemetery would have vested in Pleasant Township under R.C. 517.10.

3. Pursuant to R.C. 5901.37, a board of county commissioners has a duty to care for and preserve monuments, memorials, and burial grounds dedicated to veterans that are located in private or public cemeteries or burial grounds within the county.
4. When land on which a public cemetery sits is annexed to a city, title to the cemetery vests in the city under R.C. 759.08. It is unnecessary to execute a deed to establish the city's ownership of and duty to care for the cemetery. Pursuant to R.C. 759.09, the director of public service of the city is responsible to care for and maintain the cemetery. (1991 Op. Att'y Gen. No. 91-062, approved and followed).

Very respectfully yours,

A handwritten signature in blue ink that reads "Michael Dewine". The signature is written in a cursive, flowing style.

MICHAEL DEWINE  
Ohio Attorney General