§ 160. Acquisition of lands for cemetery purposes. It shall be lawful for the common council of any city, or the trustees of any incorporated village in this state, although such cemetery is disconnected from and out of the limits of any city or village, to acquire by deed, devise or otherwise, such land as it may require for burial purposes and the proper ornamentation in connection therewith, or land for such purposes, in addition to such land as it may already hold, or is authorized to hold; and to hold, use and possess the same in like manner with the like rights, privileges and authority, and subject to the like duties and liabilities as apply to the other lands so held by said city or village.

The provisions of this section shall not apply to the counties of New York, Kings, Queens and Westchester.