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**TELECONFERENCE/VIRTUAL MEETINGs**  
**CEMETERY BOARD**  
**Room N208, 4822 Madison Yards Way, 2<sup>nd</sup> Floor, Madison**  
**Contact: Christian Albouras (608) 266-2112**  
**November 5, 2019**

*The following agenda describes the issues that the Board plans to consider at the meeting. At the time of the meeting, items may be removed from the agenda. Please consult the meeting minutes for a description of the actions of the Board.*

**AGENDA**

**9:30 A.M.**

**OPEN SESSION – CALL TO ORDER – ROLL CALL**

- A. Adoption of Agenda (1-3)**
- B. Approval of Minutes of August 20, 2019 (4-6)**
- C. Conflicts of Interest
- D. Administrative Matters – Discussion and Consideration**
  - 1. Department, Staff and Board Updates
  - 2. Appointment of Liaisons and Alternates
  - 3. Delegation of Authorities
  - 4. Board Members – Term Expiration Dates
- E. Administrative Rule Matters – Discussion and Consideration**
  - 1. CB 1, 4 and 5 Relating to Change of Trustee of Care Funds and Preneed Trust Funds **(7-11)**
  - 2. CB 2 Relating to Maintenance of Burial Records **(12-14)**
  - 3. CB 6 Relating to Mausoleums **(15-20)**
  - 4. Pending or Possible Rulemaking Projects
- F. Application for Change of Trustee of a Care Fund or Preneed Trust Fund (21-40)**
  - 1. Good Hope Cemetery
  - 2. Forest Home Cemetery, Inc.
  - 3. Chapel Hill Memorial Park
  - 4. Greenwood Cemetery
- G. Discussion and Consideration of Items Added After Preparation of Agenda
  - 1. Introductions, Announcements and Recognition
  - 2. Nominations, Elections, and Appointments
  - 3. Administrative Matters
  - 4. Election of Officers

5. Appointment of Liaisons and Alternates
6. Delegation of Authorities
7. Education and Examination Matters
8. Credentialing Matters
9. Practice Matters
10. Legislative and Policy Matters
11. Administrative Rule Matters
12. Liaison Reports
13. Board Liaison Training and Appointment of Mentors
14. Informational Items
15. Division of Legal Services and Compliance (DLSC) Matters
16. Presentations of Petitions for Summary Suspension
17. Petitions for Designation of Hearing Examiner
18. Presentation of Stipulations, Final Decisions and Orders
19. Presentation of Proposed Final Decisions and Orders
20. Presentation of Interim Orders
21. Petitions for Re-Hearing
22. Petitions for Assessments
23. Petitions to Vacate Orders
24. Requests for Disciplinary Proceeding Presentations
25. Motions
26. Petitions
27. Appearances from Requests Received or Renewed
28. Speaking Engagements, Travel, or Public Relation Requests, and Reports

H. Public Comments

**CONVENE TO CLOSED SESSION to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85(1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85(1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.).**

**I. Deliberation on Division of Legal Services and Compliance Matters**

**a. Case Closings**

**i. 18 RLC 002 – D.G.C.A. (41-45)**

J. Deliberation of Items Added After Preparation of the Agenda

1. Education and Examination Matters
2. Credentialing Matters
3. DLSC Matters
4. Monitoring Matters
5. Professional Assistance Procedure (PAP) Matters
6. Petitions for Summary Suspensions
7. Petitions for Designation of Hearing Examiner
8. Proposed Stipulations, Final Decisions and Orders
9. Proposed Interim Orders
10. Administrative Warnings
11. Review of Administrative Warnings

12. Case Closings
13. Proposed Final Decisions and Orders
14. Matters Relating to Costs/Orders Fixing Costs
15. Board Liaison Training
16. Petitions for Assessments and Evaluations
17. Petitions to Vacate Orders
18. Remedial Education Cases
19. Motions
20. Petitions for Re-Hearing
21. Appearances from Requests Received or Renewed

K. Consulting with Legal Counsel

**RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION**

L. Vote on Items Considered or Deliberated Upon in Closed Session, if Voting is Appropriate

M. Open Session Items Noticed Above Not Completed in the Initial Open Session

**ADJOURNMENT**

**NEXT MEETING: FEBRUARY 25, 2020 (TENTATIVE)**

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MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held at 4822 Madison Yards Way, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board's agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Interpreters for the hearing impaired provided upon request by contacting the Affirmative Action Officer, 608-266-2112.

**CEMETERY BOARD  
MEETING MINUTES  
AUGUST 20, 2019**

**PRESENT:** Patricia Grathen, Francis Groh, E. Glen Porter (*sat for board business at 10:47 a.m.*), John Reinemann, Bernard Schroedl

**STAFF:** Christian Albouras, Executive Director; Jameson Whitney, Legal Counsel; Kimberly Wood, Program Assistant Supervisor-Advanced; Gayle Nimmerguth, Bureau Assistant and other Department staff.

**CALL TO ORDER**

Francis Groh, Chairperson, called the meeting to order at 9:35 a.m. A quorum of four (4) members was confirmed.

**ADOPTION OF AGENDA**

**Amendments to the Agenda**

**MOTION:** Bernard Schroedl moved, seconded by John Reinemann, to approve the agenda as published. Motion carried unanimously.

**APPROVAL OF MINUTES OF MAY 14, 2019**

**MOTION:** Bernard Schroedl moved, seconded by John Reinemann, to approve the minutes of May 14, 2019 as published. Motion carried unanimously.

**PRELIMINARY PUBLIC HEARING ON STATEMENT OF SCOPE: SS 063-19 - CB 2  
RELATING TO MAINTENANCE OF BURIAL RECORDS**

**Review and Respond to Public Comments**

**MOTION:** John Reinemann moved, seconded by Bernard Schroedl, to approve the Scope Statement, SS 063-19, revising CB 2, relating to maintenance of burial records, for implementation. Motion carried unanimously.

**PRELIMINARY PUBLIC HEARING ON STATEMENT OF SCOPE: SS 062-19 - CB 1, 4,  
AND 5 RELATING TO CHANGE OF TRUSTEE OF CARE FUNDS AND PRENEED  
TRUST FUNDS**

**Review and Respond to Public Comments**

**MOTION:** Bernard Schroedl moved, seconded by John Reinemann, to approve the Scope Statement, SS 062-19, revising CB 1, 4, and 5, relating to change of trustee of care funds and preneed trust funds, for implementation. Motion carried unanimously.

**PRELIMINARY PUBLIC HEARING ON STATEMENT OF SCOPE: SS 061-19 - CB 6  
RELATING TO MAUSOLEUMS**

## **Review and Respond to Public Comments**

**MOTION:** John Reinemann moved, seconded by Bernard Schroedl, to approve the Scope Statement, SS 061-19, revising CB 6, relating to mausoleums, for implementation after consideration of all public comments and feedback. Motion carried unanimously.

**MOTION:** John Reinemann moved, seconded by Bernard Schroedl, to designate E. Glen Porter to serve as liaison to DSPS staff for drafting CB 6, relating to mausoleums. Motion carried unanimously.

*(E. Glen Porter joined the meeting at 10:47 a.m.)*

### **CONVENE TO CLOSED SESSION**

**MOTION:** Bernard Schroedl moved, seconded by John Reinemann, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). Francis Groh, Chairperson, read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Patricia Grathen-yes; Francis Groh-yes; John Reinemann-yes; and Bernard Schroedl-yes; E. Glen Porter-yes. Motion carried unanimously.

The Board convened into Closed Session at 11:16 a.m.

### **DIVISION OF LEGAL SERVICES AND COMPLIANCE (DLSC) MATTERS**

#### **Case Closing(s)**

#### ***17 RLC 013 – GMPCA***

**MOTION:** Patricia Grathen moved, seconded by John Reinemann, to close DLSC Case Number 17 RLC 013 against GMPCA, for Prosecutorial Discretion (P2). Motion carried unanimously.

### **RECONVENE TO OPEN SESSION**

**MOTION:** E. Glen Porter moved, seconded by Bernard Schroedl, to reconvene in open session. Motion carried unanimously.

The Board reconvened into Open Session at 11:20 a.m.

**VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION,  
IF VOTING IS APPROPRIATE**

**MOTION:** John Reinemann moved, seconded by Bernard Schroedl, to affirm all motions made and votes taken in Closed Session. Motion carried unanimously.

*(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)*

**ADJOURNMENT**

**MOTION:** Bernard Schroedl moved, seconded by E. Glen Porter, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:21 a.m.

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

1) Name and title of person submitting the request: Jon Derenne, Administrative Rules Coordinator		2) Date when request submitted: <b>October 24, 2019</b> <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Cemetery Board			
4) Meeting Date: November 5, 2019	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? 1. CB 1, 4, and 5 relating to change of trustee of care funds and preneed trust funds. 2. CB 2 relating to maintenance of burial records. 3. CB 6 relating to mausoleums.	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete <a href="#">Appearance Request</a> for Non-DSPP Staff)</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed:			
11) Authorization			
<i>Jon Derenne</i>		October 24, 2019	
Signature of person making this request		Date	
Supervisor (if required)		Date	
Executive Director signature (indicates approval to add post agenda deadline item to agenda)		Date	
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

STATE OF WISCONSIN  
CEMETERY BOARD

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IN THE MATTER OF RULEMAKING : PROPOSED ORDER OF THE  
PROCEEDINGS BEFORE THE : CEMETERY BOARD  
CEMETERY BOARD : ADOPTING RULES  
: (CLEARINGHOUSE RULE )  
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PROPOSED ORDER

An order of the Cemetery Board to repeal CB 2.015, 4.015, and 5.03 (2); to consolidate renumber and amend CB 5.03 (intro) and (1); to amend CB 4.05; and to repeal and recreate CB 1.015 relating to change of trustee of care funds and preneed trust funds.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

**Statutes interpreted:** Section 157.19 (2) (b), (c), and (d), Stats.

**Statutory authority:** Sections 157.19 (2) (d) and 440.905 (2), Stats.

**Explanation of agency authority:**

Section 157.19 (2) (d), Stats., provides that “[t]he cemetery board shall promulgate rules establishing reasonable requirements and standards for the approval of changes under pars. (b) and (c). For approval of changes under par. (b), the rules shall require the cemetery authority to submit evidence that the rights and interests of the beneficiary of the care fund will be adequately protected if the change is approved. For approval of changes under par. (c), the rules shall require the trustee to submit evidence that the rights and interests of the purchaser under the preneed sales contract will be adequately protected if the change is approved.”

Section 440.905 (2), Stats., provides “[t]he board has rule-making authority and may promulgate rules relating to the regulation of cemetery authorities, cemetery salespersons, and cemetery preneed sellers...”

**Related statute or rule:** Section 157.19, Stats.

**Plain language analysis:** This rule project amends CB 4.05 relating to the verification of deposit that must be submitted to the Cemetery Board following a change of trustee. The rule project clarifies that the cemetery authority must submit the verification notice to the Cemetery Board within 30 days of the transfer and must ask that the new trustee also submit a verification notice to the Cemetery Board.

The rule project also creates a definition for “Preneed trust fund” within ch. CB 1, and moves the definitions for “Care fund,” “Financial institution,” and “Cemetery authority” into to ch. CB 1, so that these definitions apply throughout the CB suite.

**Summary of, and comparison with, existing or proposed federal regulation:** The FTC does regulate preneed funeral and burial agreement sales but does not regulate the process by which a trustee of either a preneed trust fund or care fund is transferred.

**Summary of public comments received on statement of scope and a description of how and to what extent those comments and feedback were taken into account in drafting the proposed rule:**

A preliminary public hearing on scope was held at the Cemetery Board’s August 20, 2019 meeting. No comments were received.

**Comparison with rules in adjacent states:**

**Illinois:** Illinois statute requires that the trustee notify the Comptroller (a state officer) no less than 28 days prior to the effective date of the trustee change. The provision does not specify whether the transferring or the new trustee needs to inform the Comptroller. (815 ILCS 390/16 (b)).

**Iowa:** Iowa law does not generally restrict the transfer of care funds from one financial institution to another. (IA Stats. s. 523I.810 4.). Preneed trust funds can be transferred from one financial institution to another if notice is provided to the commissioner within 30 days of the transfer of the trust funds. The party that is required to submit the notice is not specified. (IA Stats. s. 523A.202 4.).

**Michigan:** Michigan allows cemeteries to change the trustee of care funds at any time, subject to the consent of the commissioner and subject to the terms of the cemetery’s agreement with the trustee. (MI Stats. s. 456.536 (16) (4)). Cemetery preneed sellers or trustees can change the depository or escrow agent of a preneed account at any time, without cause, and without the approval of any other party. The contract purchaser must be notified, however, if the depository or escrow agent is changed. (MI Stats. s. 328.224 (14) (3)).

**Minnesota:** Minnesota law gives cemetery authorities the ability to appoint multiple trustees to invest their care and improvement fund. Trustee appointments may be revoked by the board of the cemetery authority at any time by a two-third vote of its members. Seven days before any portion of the fund is transferred or withdrawn, the board of the cemetery authority must notify the county auditor of the activity and the destination of the funds withdrawn or transferred. (Minn. Stats. s. 306.77).

Preneed trust fund trustees can be appointed or removed at any time by the purchaser of the preneed contract. The beneficiary of the trust must be made aware of the initial

location of the deposited funds, and any subsequent transfers of funds to a different financial institution. (Minn. Stats. s. 149A.97 (4) and (5)).

**Summary of factual data and analytical methodologies:**

The Cemetery Board performed a review of its administrative rules pursuant to s. 227.29, Stats., and determined that s. CB 4.05 was ambiguous as to which trustee must submit the verification of trustee transfer to the Cemetery Board required by s. 157.19 (2) (c), Stats. This rule project remedies that ambiguity by revising the rule to require the cemetery authority to submit the verification, as required by the statute. The rule will also be modified to require the cemetery authority to request that the new trustee also submit the verification form to affirm that they are aware of the transfer and have received the funds.

**Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:**

The rule will be posted for 14 days to receive public comment on the economic impact of the proposed rule.

**Fiscal Estimate and Economic Impact Analysis:**

The Fiscal Estimate and Economic Impact Analysis will be prepared upon the completion of the 14 day economic impact comment period.

**Effect on small business:**

These proposed rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department’s Regulatory Review Coordinator may be contacted by email at Daniel.Hereth@wisconsin.gov, or by calling (608) 267-2435.

**Agency contact person:**

Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, Wisconsin 53708; telephone 608-266-0955; email at DSPSAdminRules@wisconsin.gov.

**Place where comments are to be submitted and deadline for submission:**

Comments may be submitted to Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be received on or before TBD to be included in the record of rule-making proceedings.

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TEXT OF RULE

SECTION 1. CB 1.015 is repealed and recreated to read:

**CB 1.015 Definitions.** As used in chs. CB 1 to 6:

- (1) “Board” means the cemetery board.
- (2) “Care fund” has the meaning given in s. 157.061 (1m), Stats.
- (2) “Cemetery authority” has the meaning given in s. 157.061 (2), Stats.
- (3) “Financial institution” has the meaning given in s. 705.01 (3), Stats.
- (4) “Preneed trust fund” has the meaning given in s. 157.061 (13), Stats.

SECTION 2. CB 2.015 is repealed.

SECTION 3. CB 4.015 is repealed.

SECTION 4. CB 4.05 is amended to read:

**CB 4.05 Verification of deposit.** Within 30 days after the transfer of the care fund or preneed trust fund, the ~~trustee~~ cemetery authority shall submit information to the board verifying the transfer, including the amount deposited, the date the deposit was made, and the account number of the fund. In addition, the cemetery authority shall request that the new trustee submit the same information to the board verifying the receipt of the funds.

SECTION 5. CB 5.03 (intro.) and (1) are consolidated, renumbered, and amended to read:

**CB 5.03 Definitions.** As used in this chapter “Alternative investment” means the use of care funds received from the sale of cemetery lots by a cemetery authority to purchase investment instruments, rather than depositing the care funds in a financial institution under s. 157.19, Stats., or with the treasurer of the county or city in which the cemetery is located..

SECTION 6. CB 5.03 (2) is repealed.

SECTION 7. **EFFECTIVE DATE.** The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

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(END OF TEXT OF RULE)  
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STATE OF WISCONSIN  
CEMETERY BOARD

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IN THE MATTER OF RULEMAKING : PROPOSED ORDER OF THE  
PROCEEDINGS BEFORE THE : CEMETERY BOARD  
CEMETERY BOARD : ADOPTING RULES  
: (CLEARINGHOUSE RULE )  
-----

PROPOSED ORDER

An order of the Cemetery Board to amend CB 2.06 (1) (intro.) relating to maintenance of burial records.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

**Statutes interpreted:** Section 157.62 (5), Stats.

**Statutory authority:** Sections 157.62 (5) and 440.905 (2), Stats.

**Explanation of agency authority:**

Section 157.62 (5), Stats. provides “[t]he cemetery board shall promulgate rules requiring cemetery authorities and licensees to maintain other records and establishing minimum time periods for the maintenance of those records.”

Section 440.905 (2), Stats. provides “[t]he board has rule-making authority and may promulgate rules relating to the regulation of cemetery authorities, cemetery salesperson, and cemetery preneed sellers...”

**Related statute or rule:** Section 157.62 (5), Stats.

**Plain language analysis:**

This rule brings ch. CB 2 into compliance with state law requiring that the Board set a minimum time period for which a cemetery authority must retain burial records. The rule project amends s. CB 2.06 to require that a cemetery authority retain burial records indefinitely.

**Summary of, and comparison with, existing or proposed federal regulation:** The federal government does not set time frames for maintaining cemetery burial records.

**Summary of public comments received on statement of scope and a description of how and to what extent those comments and feedback were taken into account in drafting the proposed rule:**

A preliminary public hearing on scope was held at the Cemetery Board's August 20, 2019 meeting. No comments were received.

**Comparison with rules in adjacent states:**

**Illinois:** Illinois requires cemetery authorities to keep a record of every interment, entombment, and inurnment. The record must include the deceased's name, age, date of burial, and the specific location of the interred, entombed, or inurned human remains. (225 ILCS 411/20-5 (d)). Neither statute nor rule specifies the length of time that the record must be retained for.

**Iowa:** Iowa requires cemeteries to keep a record of each interment in a cemetery, including the date the remains were interred, the name, date of birth, date of death, and a unique identifier for the location of the interment space. There is no specification regarding how long these records must be maintained. (Iowa Stats. s. 523I.311).

**Michigan:** Michigan does not appear to require that cemeteries maintain burial records.

**Minnesota:** Minnesota requires cemeteries to keep a register of burials including the date of each burial, entombment, or cremation, and the name, age, sex, nativity, and cause of death of every person interred or cremated in the cemetery. There is no specification regarding how long these records must be maintained. (Minn. Stats. s. 306.03).

**Summary of factual data and analytical methodologies:**

The Cemetery Board performed a review of its administrative rules pursuant to s. 227.29, Stats. and determined that the rules did not provide for a minimum time period that cemetery authorities must retain burial records, as required by s. 157.62 (5), Stats. This rule project remedies that deficiency. The Cemetery Board determined that due to the importance of burial records, they ought to be retained indefinitely by the cemetery authority.

**Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:**

This rule will be posted for 14 days to receive public comment on the economic impact of the proposed rule.

**Fiscal Estimate and Economic Impact Analysis:**

The Fiscal Estimate and Economic Impact Analysis will be prepared upon the completion of the 14 day economic impact comment period.

**Effect on small business:**

These proposed rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator may be contacted by email at Daniel.Hereth@wisconsin.gov, or by calling (608) 267-2435.

**Agency contact person:**

Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, Wisconsin 53708; telephone 608-266-0955; email at DSPSAdminRules@wisconsin.gov.

**Place where comments are to be submitted and deadline for submission:**

Comments may be submitted to Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be received on or before TBA to be included in the record of rule-making proceedings.

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TEXT OF RULE

SECTION 1. CB 2.06 (1) (intro.) is amended to read:

**CB 2.06 (1) (intro.)** A cemetery authority or licensee shall maintain indefinitely a record for all human remains buried within a cemetery. This record shall include the following information:

SECTION 2. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

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(END OF TEXT OF RULE)

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STATE OF WISCONSIN  
CEMETERY BOARD

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IN THE MATTER OF RULEMAKING : PROPOSED ORDER OF THE  
PROCEEDINGS BEFORE THE : CEMETERY BOARD  
CEMETERY BOARD : ADOPTING RULES  
: (CLEARINGHOUSE RULE )  
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PROPOSED ORDER

An order of the Cemetery Board to amend CB 6.07 (1) and (2) and 6.08; and to create CB 6.085 relating to mausoleums.

Analysis prepared by the Department of Safety and Professional Services.

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ANALYSIS

**Statutes interpreted:** Sections 157.12 (2) (b) and (3) (a) 3, Stats.

**Statutory authority:** Sections 157.12 (3) (a) 3. and 440.905 (2), Stats.

**Explanation of agency authority:**

Section 440.905 (2), Stats., provides “[t]he board has rule-making authority and may promulgate rules relating to the regulation of cemetery authorities, cemetery salespersons, and cemetery preneed sellers...”

Section 157.12 (3) (a) 3., Stats., provides “...The municipality in which mausoleum is located may, by ordinance, require a larger fund, but only if the cemetery board notifies the municipality in writing that the cemetery board approves of the requirement. The cemetery board may promulgate rules establishing uniform standards for approvals under this subdivision.”

**Related statute or rule:** None.

**Plain language analysis:** This rule project will amend ss. CB 6.07 and 6.08 to revise references to “progress reports” to instead reference “temporary certification” in order to be consistent with the terminology used in statute. Section CB 6.07 will also be revised to clarify that in order to obtain temporary certification status, the minor defects in question must not be structural defects.

Further, s. CB 6.08 will also be revised to bring the rule into conformity with state statute and allow for the sale of mausoleum space and the burial of human remains while a mausoleum has temporary certification status.

Finally, the project creates a uniform procedure for municipalities to request, and criteria for the Cemetery Board to use when deciding whether or not to approve an ordinance under s. 157.12 (3) (a) 3., Stats., requiring a larger mausoleum care fund than what is required by s. 157.12 (3) (a) 1. and 2., Stats.

**Summary of, and comparison with, existing or proposed federal regulation:**

The federal government does not regulate mausoleum construction or care funds.

**Summary of public comments received on statement of scope and a description of how and to what extent those comments and feedback were taken into account in drafting the proposed rule:**

The Cemetery Board held a preliminary hearing on the statement of scope for this rule at its August 20, 2019 meeting. No comments were received.

**Comparison with rules in adjacent states:**

**Illinois:** Illinois requires that 50% of the proceeds of sales of undeveloped spaces, be deposited into a preneed trust fund (815 ILCS 390/15 (a)). Sellers of undeveloped space are required to maintain temporary burial facilities for those who die prior to completion of the space (Id. at (d)).

Illinois law does not require the establishment of care funds for mausoleums. However, if a cemetery authority requires the establishment of a care fund, or a deposit to an existing care fund as a condition of the sale of a plot, the cemetery authority is required by law to deposit certain percentages of the sale into the care fund:

1. For interment rights, \$1 per square foot of the space sold or 15% of the sales price or imputed value, whichever is the greater, with a minimum of \$25 for each individual interment right.
2. For entombment rights, not less than 10% of the sales price or imputed value with a minimum of \$25 for each individual entombment right.
3. For inurnment rights, not less than 10% of the sales price or imputed value with a minimum of \$15 for each individual inurnment right.
4. For any transfer of interment rights, entombment rights, or inurnment rights recorded in the records of the cemetery authority, excepting only transfers between members of the immediate family of the transferor, a minimum of \$25 for each such right transferred. For the purposes of this paragraph “immediate family of the transferor” means the spouse, parents, grandparents, children, grandchildren, and siblings of the transferor.
5. Upon an interment, entombment, or inurnment in a grave, crypt, or niche in which rights of interment, entombment, or inurnment were originally acquired from a cemetery authority prior to January 1, 1948, a minimum of \$25 for each such right exercised.
6. For the special care of any lot, grave, crypt, or niche or of a family mausoleum, memorial, marker, or monument, the full amount received (760 ILCS 100/4).

Illinois does not appear to provide municipalities with the option of requiring greater deposits.

**Iowa:** Iowa law requires that an amount equal to or greater than fifty dollars or twenty percent of the gross selling price received by the cemetery for each sale of interment rights, whichever is greater, must be deposited into a care fund for the cemetery's perpetual care (IA Code s. 523I.807 (1)). Iowa does not appear to specifically provide that a municipality may require a greater deposit. Iowa does not allow for the sale of interment rights in a mausoleum that will be completed in the future unless the commissioner has approved the cemetery authority to make sales. The cemetery authority is required to submit a notification to the cemetery commissioner for approval including the following information:

- a. A description of the new facility or the proposed expansion, including a description of the interment rights to be offered to prospective purchasers.
- b. A statement of the financial resources available for the project.
- c. A copy of the proposed interment rights agreement to be used, which shall include the following:
  - (1) That purchase payments will be held in trust in accordance with the requirements of chapter 523A until construction of the mausoleum or columbarium is complete.
  - (2) That the purchaser may request a refund of the purchase amount, if construction does not begin within five years of the purchaser's first payment.
  - (3) That the new facility will operate as a perpetual care cemetery in compliance with this chapter, even if the facility is located at a nonperpetual care cemetery.
  - (4) That the purchaser will receive an ownership certificate upon payment in full or, if later, when construction is complete.

(IA Code s. 523I.314).

**Michigan:** Preconstruction sales of crypts or niches in a mausoleum or columbarium are prohibited unless the cemetery authority does one of the following:

- (a) Agrees to complete the mausoleum or columbarium within 4 years after the date of the first sale of an entombment or inurnment right in the proposed mausoleum or columbarium or, if construction is not completed within that time and upon the request of the purchaser, agrees to offer to the purchaser a refund of 100% of the purchase price with interest calculated at the rate of 4% per annum.
- (b) Agrees that if the person for whom the entombment or inurnment right in the proposed mausoleum or columbarium dies before completion of the mausoleum or columbarium, an alternative disposition of the remains shall be provided until completion of the mausoleum or columbarium or until a refund is made of 100% of the purchase price with interest calculated at the rate of 4% per annum. (MCL s. 456.536a).

Michigan law requires the establishment of a perpetual care fund of \$50,000 before any sales may be made. Each month thereafter, the cemetery must deposit not less than 15% of its proceeds received from the sales of burial rights, entombment rights, or

columbarium rights (MCL 456.536 (5) and (6)). Michigan does not appear to have a specific provision allowing individual municipalities to increase the required deposit percentage.

**Minnesota:** Cemetery authorities may sell burial space in a mausoleum or columbarium prior to completion if they have obtained a performance bond sufficient to cover all construction costs associated with building the mausoleum or columbarium at the time of sale (Minn. Stats. s. 306.90). Minnesota law requires that cemetery authorities deposit 10% of the proceeds of all sales of mausoleum burial spaces into the cemetery's permanent care and improvement fund. Minnesota does not appear to have a specific provision allowing individual municipalities to increase the required deposit percentage.

**Summary of factual data and analytical methodologies:**

The cemetery board reviewed its rules in advance of its report due to the legislature under s. 227.29, Stats. The changes in this rule project were deemed necessary to bring the rules into compliance with state law, and to enhance the clarity of the rules and provide better guidance to stakeholders.

**Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:**

The rule will be posted for a period of 14 days to solicit public comment on economic impact, including how the proposed rules may affect businesses, local government units, and individuals.

**Fiscal Estimate and Economic Impact Analysis:**

The Fiscal Estimate and Economic Impact Analysis will be attached.

**Effect on small business:**

These proposed rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator may be contacted by email at Daniel.Hereth@wisconsin.gov, or by calling (608) 267-2435.

**Agency contact person:**

Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, Wisconsin 53708; telephone 608-266-0955; email at DSPSAdminRules@wisconsin.gov.

**Place where comments are to be submitted and deadline for submission:**

Comments may be submitted to Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to [DSPSAdminRules@wisconsin.gov](mailto:DSPSAdminRules@wisconsin.gov). Comments must be received on or before TBD to be included in the record of rule-making proceedings.

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TEXT OF RULE

SECTION 1. CB 6.07 (1) and (2) are amended to read:

**CB 6.07 (1)** If the board or its designee determines that, except for certain minor non-structural defects, the construction, alteration, or conversion complies with the approved plans, the board or its designee may provide the cemetery authority with a written ~~progress report~~ temporary certification that is contingent on the correction of those minor defects.

**(2)** If a cemetery authority with a ~~progress report~~ temporary certification notifies the board or its designee in writing before the expiration date of the temporary certification that the defects in the construction, alteration, or conversion of the public mausoleum have been corrected, the board or its designee shall, within 30 days after receiving the notice, reinspect the public mausoleum and provide the cemetery authority with a final inspection report as to whether the construction, alteration, or conversion complies with the approved plans.

SECTION 2. CB 6.08 is amended to read:

**CB 6.08 Mausoleum sales.** No person may sell a mausoleum space, except an undeveloped space that is sold in accordance with s. 440.92, Stats., or bury human remains in the public mausoleum until either the board has issued a temporary certification that the mausoleum contains only minor, non-structural defects, or all inspection defects are corrected and the board or its designee reinspects the public mausoleum and provides the cemetery authority with a final inspection report that indicates the construction, alteration, or conversion complies with the approved plans.

SECTION 3. CB 6.085 is created to read:

**CB 6.085 Municipal requests for larger mausoleum care funds.** A municipality may require by ordinance, with the written permission of the board, that cemetery authorities within its jurisdiction maintain a larger mausoleum care fund than what is required under s. 157.12 (3) (a) 1. and 2, Stats. The board may issue a written approval of such an ordinance if the municipality submits a request containing the following:

- (1)** A copy of the proposed ordinance.
- (2)** A statement demonstrating a need for deviating from the statutory requirements.
- (3)** The requirements under the ordinance are reasonable as determined by the board.

SECTION 4. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

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(END OF TEXT OF RULE)  
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## PUBLIC AGENDA REQUEST FORM

### **Instructions:**

1. Fill out this form, and then save to your device.
2. Return to the "[Suggest an Agenda Item](#)" page and select the appropriate Board or Council from the Board/Council list.
3. Attach your completed "Public Agenda Request" form and send.

First Name: Summer

Last Name: Bokhary

Association/Organization: Regions Bank

Address Line 1: 3773 Richmond Ave

Address Line 2: Suite 1100

City: Houston

State: Texas

Zip: 77046

Phone Number: (713) 244 -8088

Email: summer.bokhary@regions.com

Subject: Request for Approval of Master Trust submission

Issue to Address: A request for a change of trustee with supporting documentation was submitted to the Wisconsin Cemetery Board for approval on July 2, 2019. Per the language in W.S.A. 157.19(2)(b) and W.S.A. 157.19(2)(c), this request for change of trustee requires approval by the cemetery board. Regions Bank respectfully requests the cemetery board to review July 2 submission and provide written confirmation of its approval for the change of trustee.



July 2, 2019

Wisconsin Department of Safety and Professional Services  
1400 E. Washington Avenue  
PO Box 8935  
Madison, WI 53708-8935

RE: Change of Trustee Board Approval

Dear Cemetery Board Members:

Enclosed are four (4) Applications for Change of Trustee of a Care Fund or Preneed Trust Fund for the current cemetery clients that have chosen Cooperative Funeral Fund, Inc. to manage their care fund and or preneed trust funds. Our previous trustee closed its physical branches in the state of Wisconsin so to remain compliant with Wisconsin law it was necessary to change trustees.

Enclosed is a letter and certificate from the State of Wisconsin Department of Financial Institutions stating that Regions Bank is authorized to be trustee in the state of Wisconsin.

Our hope in sending these forms in all together (all of the cemetery clients impacted) as well as the certificate from the Department of Financial Institutions will help to gain written approval by the board expediently so we may commence with the transfer of funds to Regions and move forward in the process.

Should you have any questions, we would be happy to assist in any way we can.

Sincerely,

Todd Mannix  
Vice President, Cooperative Funeral Fund, Inc.  
74 Boston Post Road  
Madison, CT 06443  
(800) 336-1102

CC: Mark Mannix, President CFF, Inc.  
David Falconer, Senior Vice President, Funeral and Cemetery Trust Manager, Regions Bank  
Summer S. Bokhary, Vice President, Funeral and Cemetery Trust Legal Counsel, Regions Bank



State of Wisconsin  
*Department of Financial Institutions*

Scott Walker, Governor

Peter Bildsten, Secretary

June 14, 2011

Jodi L. Fayard  
Paralegal  
McGlinchey Stafford PLLC  
601 Poydras St, 12<sup>th</sup> Floor  
New Orleans, LA 70130

Dear Ms. Fayard:

Enclosed is a certificate, which authorizes Regions Bank, Birmingham, Alabama to operate in Wisconsin pursuant to Wis. Stats. §223.12. If you have any questions, do not hesitate to contact me at 608-267-9896.

Sincerely,

A handwritten signature in cursive script, appearing to read "Michael L. Schlough".

Michael L. Schlough  
Assistant Director of Examinations  
Division of Banking

Enclosure

*Division of Banking*

Mail: PO Box 7876 Madison, WI 53707-7876  
Voice: (608) 261-7578

Fax: (608) 267-6889

Courier: 345 W. Washington Ave. 4<sup>th</sup> Floor Madison, WI 53703  
TTY: (608) 266-8818 Internet: [www.wdffi.org](http://www.wdffi.org)

# State of Wisconsin

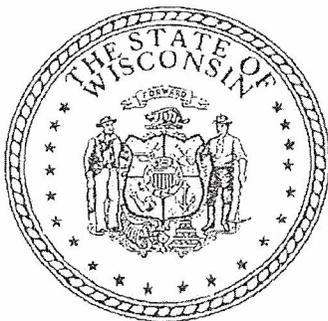
## DEPARTMENT OF FINANCIAL INSTITUTIONS

WHEREAS, there is satisfactory evidence that **Regions Bank, Birmingham, Alabama**, meets the requirements of Section 223.12(1) of the Wisconsin Statutes, and,

WHEREAS, **Regions Bank, Birmingham, Alabama**, has complied with the requirements of Section 223.02 of the Wisconsin Statutes,

NOW, THEREFORE, I, Michael J. Mach, Administrator of the Division of Banking of the State of Wisconsin Department of Financial Institutions, do hereby certify that effective June 14, 2011, **Regions Bank, Birmingham, Alabama**, is authorized under the laws of the State of Wisconsin, pursuant to Section 223.12, to act as trustee, executor, administrator, guardian, or in any other like fiduciary capacity, whether the appointment is by will, deed, court order or otherwise.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal. Done in the City of Madison, this 14th day of June 2011.



*Michael J. Mach*

Department of Financial Institutions

Michael J. Mach, Administrator of Banking  
345 W. Washington Avenue, Madison, WI 53703

# Wisconsin Department of Safety and Professional Services

Mail To: P.O. Box 8935  
Madison, WI 53708-8935  
FAX #: (608) 261-7083  
Phone #: (608) 266-2112

Ship To: 1400 E. Washington Avenue  
Madison, WI 53703  
E-Mail: [dsps@wisconsin.gov](mailto:dsps@wisconsin.gov)  
Website: <http://dsps.wi.gov>

## CEMETERY BOARD

### APPLICATION FOR CHANGE OF TRUSTEE OF A CARE FUND OR A PRENEED TRUST FUND

#### NO FEE REQUIRED

**Purpose:** To obtain written approval from the Board before transferring a care fund or a preneed trust fund from one financial institution to another. In this form "trustee" refers to the financial institution.

1. Name of Cemetery Authority and/or Preneed Seller (exactly as it appears on license) <u>GOOD HOPE CEMETERY</u>	
2. Address of Principal Office (street, city, state, zip) <u>4141 S. 43<sup>RD</sup> ST. GREENFIELD WI 53240</u>	3. Daytime Telephone Number       -       -

4. Complete the following for one or more accounts to be transferred:	
a. Name or Account Number of Account to be Transferred <u>W1249960</u>	b. Type of Fund <input checked="" type="checkbox"/> Care Fund <input type="checkbox"/> Preneed Trust Fund
c. Amount in Account which will be Transferred <u>\$ 608,247.90</u>	d. Manner/Instrument by which Transfer is to be Made <u>IN-KIND TRANSFER</u>

#### AFFIDAVIT OF FINANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:

The undersigned, a duly authorized official of the FIRST STATE TRUST COMPANY (Financial Institution),

at, 1 RIGHTER PARKWAY, STE 120 (Street)    WILMINGTON (City)    DE (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

Signature of Officer of Institution

James Robinson

Date

05/29/2019

Print or Type Name of Officer

JAMES ROBINSON

Title

VICE PRESIDENT

## Wisconsin Department of Safety and Professional Services

4. Continued:

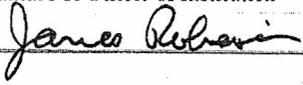
<p>a. Name or Account Number of Account to be Transferred  <u>GOOD HOPE CEMETERY - PRENEED TRUSTS</u></p>	<p>b. Type of Fund  <input type="checkbox"/> Care Fund    <input checked="" type="checkbox"/> Preneed Trust Fund</p>
<p>c. Amount in Account which will be Transferred  <u>VARIOUS TOTALING \$50,430.93</u></p>	<p>d. Manner/Instrument by which Transfer is to be Made  <u>IN-KIND TRANSFER</u></p>

**AFFIDAVIT OF FINANANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:**

The undersigned, a duly authorized official of the FIRST STATE TRUST COMPANY (Financial Institution),

at, 1 RIGHTER PARKWAY, STE. 120 (Street)    WILMINGTON (City)    DE (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

<p>Signature of Officer of Institution  </p>	<p>Date  <u>05/29/2019</u></p>
<p>Print or Type Name of Officer  <u>JAMES ROBINSON</u></p>	<p>Title  <u>VICE PRESIDENT</u></p>

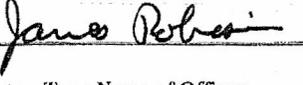
<p>a. Name or Account Number of Account to be Transferred</p>	<p>b. Type of Fund  <input type="checkbox"/> Care Fund    <input type="checkbox"/> Preneed Trust Fund</p>
<p>c. Amount in Account which will be Transferred</p>	<p>d. Manner/Instrument by which Transfer is to be Made</p>

**AFFIDAVIT OF FINANANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:**

The undersigned, a duly authorized official of the FIRST STATE TRUST COMPANY (Financial Institution),

at, 1 RIGHTER PARKWAY, STE 120 (Street)    WILMINGTON (City)    DE (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

<p>Signature of Officer of Institution  </p>	<p>Date  <u>05/29/2019</u></p>
<p>Print or Type Name of Officer  <u>JAMES ROBINSON</u></p>	<p>Title  <u>VICE PRESIDENT</u></p>

Wisconsin Department of Safety and Professional Services

5. Reason for requesting the change of trustee:

PREVIOUS TRUSTEE CLOSED PHYSICAL LOCATIONS IN THE STATE.

6. Anticipated date the transfer is to be effectuated:

06/30/2019

7. State any costs which will accrue to the balance of the care fund(s) or preneed trust fund(s) listed in #4 above upon the change of trustee and the nature and anticipated amounts of any service charges, administrative fees or other costs which will be imposed against the care fund(s) or preneed fund(s) by the propose trustee.

NO COST TO CHANGE TRUSTEE

8. AFFIDAVIT OF FINANCIAL INSTITUTION TO WHICH ACCOUNT(S) WILL BE TRANSFERRED:

The undersigned, a duly authorized official of the Regions Bank (Financial Institution),

at 3773 Richmond Ave, Suite 1100 (Street) Houston (City) TX (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

Signature of Officer of Institution

[Handwritten Signature]

Date

06/03/2019

Print or Type Name of Officer

Summer Bokhary

Title

Vice President, Legal Counsel

# Wisconsin Department of Safety and Professional Services

## 9. CERTIFICATION OF CEMETERY AUTHORITY:

### CONTINUING DUTY OF DISCLOSURE:

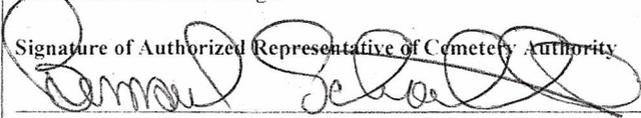
I understand that I have a continuing duty of disclosure during the application process. If information I have provided in this application becomes invalid, incorrect or outdated, I understand that I am obliged to provide any necessary information to ensure the information on my application remains current, valid, and truthful. I understand that Credentialing authorities may view acts of omission as dishonesty and that my duty of disclosure during the application process exists until licensure is granted or denied.

### AFFIDAVIT OF APPLICANT:

I declare that all answers set forth are each and all strictly true in every respect. I understand that failure to provide requested information, making any materially false statement and/or giving any materially false information in connection with my application for a credential or for renewal or reinstatement of a credential may result in credential application processing delays: denial, revocation, suspension or limitation of my credential; or any combination thereof; or such other penalties as may be provided by law. I further understand that if I am issued a credential, or renewal, or reinstatement thereof, failure to comply with the statutes and/or administrative code provisions of the licensing authority will be cause of disciplinary action. I affirm that the rights and interests of the beneficiaries of the fund(s) listed in #4 above will be adequately protected subsequent to this change of trustee.

By signing below, I am signifying that I have read the above statements (Certification of Legal Status, Continuing Duty of Disclosure, and Affidavit of Applicant) and understand the obligation I have as an applicant or credential-holder should information I've provided to the Department of Safety and Professional Services change.

Signature of Authorized Representative of Cemetery Authority



Date

06/06/2019

Print or Type Name of Authorized Representative

Bernard Surrodd

Title

OWNER

# Wisconsin Department of Safety and Professional Services

Mail To: P.O. Box 8935  
 Madison, WI 53708-8935  
 FAX #: (608) 261-7083  
 Phone #: (608) 266-2112

Ship To: 1400 E. Washington Avenue  
 Madison, WI 53703  
 E-Mail: [dsps@wisconsin.gov](mailto:dsps@wisconsin.gov)  
 Website: <http://dsps.wi.gov>

## CEMETERY BOARD

### APPLICATION FOR CHANGE OF TRUSTEE OF A CARE FUND OR A PRENEED TRUST FUND

NO FEE REQUIRED

Purpose: To obtain written approval from the Board before transferring a care fund or a preneed trust fund from one financial institution to another. In this form "trustee" refers to the financial institution.

1. Name of Cemetery Authority and/or Preneed Seller (exactly as it appears on license) <u>Forest Home Cemetery, Inc.</u>	
2. Address of Principal Office (street, city, state, zip) <u>2405 W. Forest Home Ave, <sup>WI</sup> 53215</u>	3. Daytime Telephone Number <u>414-645-2632</u>

4. Complete the following for one or more accounts to be transferred:

a. Name or Account Number of Account to be Transferred <u>Forest Home Cemetery, Inc. Trust</u> <sup>Preneed</sup>	b. Type of Fund <input type="checkbox"/> Care Fund <input checked="" type="checkbox"/> Preneed Trust Fund
c. Amount in Account which will be Transferred <u>\$530,353.09 ← Various Totals</u>	d. Manner/Instrument by which Transfer is to be Made <u>IN-kind transfer</u>

**AFFIDAVIT OF FINANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:**

The undersigned, a duly authorized official of the FIRST STATE TRUST COMPANY (Financial Institution),  
 at 1 RIGHTER PARKWAY, STE 120 (Street) WILMINGTON (City) DE (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

Signature of Officer of Institution <u>James Robinson</u>	Date <u>05/29/2019</u>
Print or Type Name of Officer <u>JAMES ROBINSON</u>	Title <u>VICE PRESIDENT</u>

## Wisconsin Department of Safety and Professional Services

4. Continued:

<p>a. Name or Account Number of Account to be Transferred  <u>Forest Home Cemetery Inc. Trust</u> <sup>Preneed</sup></p>	<p>b. Type of Fund  <input type="checkbox"/> Care Fund    <input checked="" type="checkbox"/> Preneed Trust Fund</p>
<p>c. Amount in Account which will be Transferred  <u>\$710,508.34</u> <sup>Various totaling</sup></p>	<p>d. Manner/Instrument by which Transfer is to be Made  <u>In-kind Transfer</u></p>

**AFFIDAVIT OF FINANANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:**

The undersigned, a duly authorized official of the FIRST STATE TRUST COMPANY (Financial Institution),

at, 1 RIGHTER PARKWAY, STE. 120 (Street)    WILMINGTON (City)    DE (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

<p>Signature of Officer of Institution  <u>James Robinson</u></p>	<p>Date  <u>05/29/2019</u></p>
<p>Print or Type Name of Officer  <u>JAMES ROBINSON</u></p>	<p>Title  <u>VICE PRESIDENT</u></p>

<p>a. Name or Account Number of Account to be Transferred</p>	<p>b. Type of Fund  <input type="checkbox"/> Care Fund    <input type="checkbox"/> Preneed Trust Fund</p>
<p>c. Amount in Account which will be Transferred</p>	<p>d. Manner/Instrument by which Transfer is to be Made</p>

**AFFIDAVIT OF FINANANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:**

The undersigned, a duly authorized official of the FIRST STATE TRUST COMPANY (Financial Institution),

at, 1 RIGHTER PARKWAY, STE 120 (Street)    WILMINGTON (City)    DE (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

<p>Signature of Officer of Institution  <u>James Robinson</u></p>	<p>Date  <u>05/29/2019</u></p>
<p>Print or Type Name of Officer  <u>JAMES ROBINSON</u></p>	<p>Title  <u>VICE PRESIDENT</u></p>

Wisconsin Department of Safety and Professional Services

5. Reason for requesting the change of trustee:

Previous Trustee closed Physical Location  
In the state

6. Anticipated date the transfer is to be effectuated:

06/30/2019

7. State any costs which will accrue to the balance of the care fund(s) or preneed trust fund(s) listed in #4 above upon the change of trustee and the nature and anticipated amounts of any service charges, administrative fees or other costs which will be imposed against the care fund(s) or preneed fund(s) by the propose trustee.

No cost to change trustee

8. AFFIDAVIT OF FINANCIAL INSTITUTION TO WHICH ACCOUNT(S) WILL BE TRANSFERRED:

The undersigned, a duly authorized official of the Regions Bank (Financial Institution).

at 3773 Richmond Ave, Suite 1100 | Houston | TX  
(Street) (City) (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

Signature of Officer of Institution

*[Handwritten Signature]*

Date

06/03/2019

Print or Type Name of Officer

Summer Bokhary

Title

Vice President, Legal Counsel

# Wisconsin Department of Safety and Professional Services

## 9. CERTIFICATION OF CEMETERY AUTHORITY:

### CONTINUING DUTY OF DISCLOSURE:

I understand that I have a continuing duty of disclosure during the application process. If information I have provided in this application becomes invalid, incorrect or outdated, I understand that I am obliged to provide any necessary information to ensure the information on my application remains current, valid, and truthful. I understand that Credentialing authorities may view acts of omission as dishonesty and that my duty of disclosure during the application process exists until licensure is granted or denied.

### AFFIDAVIT OF APPLICANT:

I declare that all answers set forth are each and all strictly true in every respect. I understand that failure to provide requested information, making any materially false statement and/or giving any materially false information in connection with my application for a credential or for renewal or reinstatement of a credential may result in credential application processing delays; denial, revocation, suspension or limitation of my credential; or any combination thereof; or such other penalties as may be provided by law. I further understand that if I am issued a credential, or renewal, or reinstatement thereof, failure to comply with the statutes and/or administrative code provisions of the licensing authority will be cause of disciplinary action. I affirm that the rights and interests of the beneficiaries of the fund(s) listed in #4 above will be adequately protected subsequent to this change of trustee.

By signing below, I am signifying that I have read the above statements (Certification of Legal Status, Continuing Duty of Disclosure, and Affidavit of Applicant) and understand the obligation I have as an applicant or credential-holder should information I've provided to the Department of Safety and Professional Services change.

Signature of Authorized Representative of Cemetery Authority

*Jan Van Rens*

Date

06/25/2019

Print or Type Name of Authorized Representative

JAN VAN RENS

Title

Executive Director

# Wisconsin Department of Safety and Professional Services

Mail To: P.O. Box 8935  
 Madison, WI 53708-8935  
 FAX #: (608) 261-7083  
 Phone #: (608) 266-2112

Ship To: 1400 E. Washington Avenue  
 Madison, WI 53703  
 E-Mail: [dsps@wisconsin.gov](mailto:dsps@wisconsin.gov)  
 Website: <http://dsps.wi.gov>

## CEMETERY BOARD

### APPLICATION FOR CHANGE OF TRUSTEE OF A CARE FUND OR A PRENEED TRUST FUND

**NO FEE REQUIRED**

**Purpose:** To obtain written approval from the Board before transferring a care fund or a preneed trust fund from one financial institution to another. In this form "trustee" refers to the financial institution.

1. Name of Cemetery Authority and/or Preneed Seller (exactly as it appears on license) <u>Chapel Hill Memorial Park</u>	
2. Address of Principal Office (street, city, state, zip) <u>4775 South 60th St., Greenfield, WI 53220</u>	3. Daytime Telephone Number  _ _ - _ _ - _ _

4. Complete the following for one or more accounts to be transferred:	
a. Name or Account Number of Account to be Transferred <u>212271</u>	b. Type of Fund <input checked="" type="checkbox"/> Care Fund <input type="checkbox"/> Preneed Trust Fund
c. Amount in Account which will be Transferred <u>\$17,355.22</u>	d. Manner/Instrument by which Transfer is to be Made <u>IN Kind Transfer</u>

**AFFIDAVIT OF FINANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:**

The undersigned, a duly authorized official of the FIRST STATE TRUST COMPANY (Financial Institution),

at, 1 RIGHTER PARKWAY, STE 120 (Street)    WILMINGTON (City)    DE (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

Signature of Officer of Institution <u>James Robinson</u>	Date <u>05/29/2019</u>
Print or Type Name of Officer <u>JAMES ROBINSON</u>	Title <u>VICE PRESIDENT</u>

# Wisconsin Department of Safety and Professional Services

<b>4. Continued:</b>	
<b>a. Name or Account Number of Account to be Transferred</b> _____ _____	<b>b. Type of Fund</b> <input type="checkbox"/> Care Fund <input type="checkbox"/> Prereed Trust Fund
<b>c. Amount in Account which will be Transferred</b> _____ _____	<b>d. Manner/Instrument by which Transfer is to be Made</b> _____ _____
<b>AFFIDAVIT OF FINANANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:</b>	
The undersigned, a duly authorized official of the _____ (Financial Institution),	
at, _____ (Street)	_____ (City)
_____ (State)	
on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.	
<b>Signature of Officer of Institution</b> _____ _____	<b>Date</b> ____/____/____
<b>Print or Type Name of Officer</b> _____ _____	<b>Title</b> _____ _____

<b>a. Name or Account Number of Account to be Transferred</b> _____ _____	<b>b. Type of Fund</b> <input type="checkbox"/> Care Fund <input type="checkbox"/> Prereed Trust Fund
<b>c. Amount in Account which will be Transferred</b> _____ _____	<b>d. Manner/Instrument by which Transfer is to be Made</b> _____ _____
<b>AFFIDAVIT OF FINANANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:</b>	
The undersigned, a duly authorized official of the _____ (Financial Institution),	
at, _____ (Street)	_____ (City)
_____ (State)	
on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.	
<b>Signature of Officer of Institution</b> _____ _____	<b>Date</b> ____/____/____
<b>Print or Type Name of Officer</b> _____ _____	<b>Title</b> _____ _____

Wisconsin Department of Safety and Professional Services

5. Reason for requesting the change of trustee:

Previous Trustee closed Physical Locations  
In the State

6. Anticipated date the transfer is to be effectuated:

06/30/2019

7. State any costs which will accrue to the balance of the care fund(s) or preneed trust fund(s) listed in #4 above upon the change of trustee and the nature and anticipated amounts of any service charges, administrative fees or other costs which will be imposed against the care fund(s) or preneed fund(s) by the propose trustee.

No cost to change Trustee

8. AFFIDAVIT OF FINANCIAL INSTITUTION TO WHICH ACCOUNT(S) WILL BE TRANSFERRED:

The undersigned, a duly authorized official of the Regions Bank (Financial Institution).

at 3773 Richmond Ave, Suite 1100 | Houston | TX  
(Street) (City) (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

Signature of Officer of Institution

Date

06/03/2019

Print or Type Name of Officer

Summer Bokhary

Title

Vice President, Legal Counsel

# Wisconsin Department of Safety and Professional Services

## 9. CERTIFICATION OF CEMETERY AUTHORITY:

### CONTINUING DUTY OF DISCLOSURE:

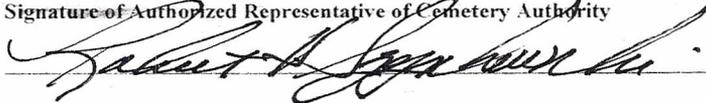
I understand that I have a continuing duty of disclosure during the application process. If information I have provided in this application becomes invalid, incorrect or outdated, I understand that I am obliged to provide any necessary information to ensure the information on my application remains current, valid, and truthful. I understand that Credentialing authorities may view acts of omission as dishonesty and that my duty of disclosure during the application process exists until licensure is granted or denied.

### AFFIDAVIT OF APPLICANT:

I declare that all answers set forth are each and all strictly true in every respect. I understand that failure to provide requested information, making any materially false statement and/or giving any materially false information in connection with my application for a credential or for renewal or reinstatement of a credential may result in credential application processing delays; denial, revocation, suspension or limitation of my credential; or any combination thereof; or such other penalties as may be provided by law. I further understand that if I am issued a credential, or renewal, or reinstatement thereof, failure to comply with the statutes and/or administrative code provisions of the licensing authority will be cause of disciplinary action. I affirm that the rights and interests of the beneficiaries of the fund(s) listed in #4 above will be adequately protected subsequent to this change of trustee.

By signing below, I am signifying that I have read the above statements (Certification of Legal Status, Continuing Duty of Disclosure, and Affidavit of Applicant) and understand the obligation I have as an applicant or credential-holder should information I've provided to the Department of Safety and Professional Services change.

Signature of Authorized Representative of Cemetery Authority



Date

06/25/2019

Print or Type Name of Authorized Representative

ROBERT A. SZYMKOWSKI

Title

PRESIDENT

# Wisconsin Department of Safety and Professional Services

Mail To: P.O. Box 8935  
Madison, WI 53708-8935  
FAX #: (608) 261-7083  
Phone #: (608) 266-2112

Ship To: 1400 E. Washington Avenue  
Madison, WI 53703  
E-Mail: [dsps@wisconsin.gov](mailto:dsps@wisconsin.gov)  
Website: <http://dsps.wi.gov>

## CEMETERY BOARD

### APPLICATION FOR CHANGE OF TRUSTEE OF A CARE FUND OR A PRENEED TRUST FUND

NO FEE REQUIRED

Purpose: To obtain written approval from the Board before transferring a care fund or a preneed trust fund from one financial institution to another. In this form "trustee" refers to the financial institution.

1. Name of Cemetery Authority and/or Preneed Seller (exactly as it appears on license) <u>GREENWOOD CEMETERY</u>	
2. Address of Principal Office (street, city, state, zip) <u>2615 WEST CLEVELAND RD MILWAUKEE, WI 53215</u>	3. Daytime Telephone Number  _ _ - _ _ - _ _

4. Complete the following for one or more accounts to be transferred:	
a. Name or Account Number of Account to be Transferred <u>GREENWOOD CEMETERY</u>	b. Type of Fund <input type="checkbox"/> Care Fund <input checked="" type="checkbox"/> Preneed Trust Fund
c. Amount in Account which will be Transferred <u>VARIOUS TOTALING \$7,071.53</u>	d. Manner/Instrument by which Transfer is to be Made <u>IN-KIND TRANSFER</u>
AFFIDAVIT OF FINANANCIAL INSTITUTION FROM WHICH ACCOUNT WILL BE TRANSFERRED:	
The undersigned, a duly authorized official of the <u>FIRST STATE TRUST COMPANY</u> (Financial Institution),	
at, <u>1 RIGHTER PARKWAY, STE 120</u> (Street)	<u>WILMINGTON</u> <u>DE</u> (City) (State)
on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.	
Signature of Officer of Institution <u>James Robinson</u>	Date <u>05/29/2019</u>
Print or Type Name of Officer <u>JAMES ROBINSON</u>	Title <u>VICE PRESIDENT</u>



Wisconsin Department of Safety and Professional Services

5. Reason for requesting the change of trustee:

PREVIOUS TRUSTEE CLOSED PHYSICAL LOCATIONS  
IN THE STATE.

6. Anticipated date the transfer is to be effectuated:

06/30/2019

7. State any costs which will accrue to the balance of the care fund(s) or preneed trust fund(s) listed in #4 above upon the change of trustee and the nature and anticipated amounts of any service charges, administrative fees or other costs which will be imposed against the care fund(s) or preneed fund(s) by the propose trustee.

NO COST TO CHANGE TRUSTEE

8. AFFIDAVIT OF FINANCIAL INSTITUTION TO WHICH ACCOUNT(S) WILL BE TRANSFERRED:

The undersigned, a duly authorized official of the Regions Bank (Financial Institution),  
at 3773 Richmond Ave, Suite 1100 (Street) Houston (City) TX (State)

on behalf of this institution, does swear and affirm that the information provided in 4a. through 4d. above is correct and that the institution is prepared to release the above-described account upon the approval of the Department of Safety and Professional Services.

Signature of Officer of Institution

Date

06/03/2019

Print or Type Name of Officer

Summer Bokhary

Title

Vice President, Legal Counsel

# Wisconsin Department of Safety and Professional Services

## 9. CERTIFICATION OF CEMETERY AUTHORITY:

### CONTINUING DUTY OF DISCLOSURE:

I understand that I have a continuing duty of disclosure during the application process. If information I have provided in this application becomes invalid, incorrect or outdated, I understand that I am obliged to provide any necessary information to ensure the information on my application remains current, valid, and truthful. I understand that Credentialing authorities may view acts of omission as dishonesty and that my duty of disclosure during the application process exists until licensure is granted or denied.

### AFFIDAVIT OF APPLICANT:

I declare that all answers set forth are each and all strictly true in every respect. I understand that failure to provide requested information, making any materially false statement and/or giving any materially false information in connection with my application for a credential or for renewal or reinstatement of a credential may result in credential application processing delays: denial, revocation, suspension or limitation of my credential; or any combination thereof; or such other penalties as may be provided by law. I further understand that if I am issued a credential, or renewal, or reinstatement thereof, failure to comply with the statutes and/or administrative code provisions of the licensing authority will be cause of disciplinary action. I affirm that the rights and interests of the beneficiaries of the fund(s) listed in #4 above will be adequately protected subsequent to this change of trustee.

By signing below, I am signifying that I have read the above statements (Certification of Legal Status, Continuing Duty of Disclosure, and Affidavit of Applicant) and understand the obligation I have as an applicant or credential-holder should information I've provided to the Department of Safety and Professional Services change.

Signature of Authorized Representative of Cemetery Authority 

Date 06/27/2019  
~~06/06/2019~~

Print or Type Name of Authorized Representative  
~~Bernard S. ...~~

Title  
~~OWNER~~ PRESIDENT

JOHN PERELES

OF GREENWOOD  
CEMETERY