



**VIRTUAL/TELECONFERENCE
CEMETERY BOARD
Virtual, 4822 Madison Yards Way, Madison
Contact: Adam Barr (608) 266-2112
August 10, 2021**

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 May 11, 2021 (4-5)**
- C. Introductions, Announcements, and Recognition**
 - 1) Recognition of Lloyd Shepherd, Public Member
- D. Reminders: Conflicts of Interest, Scheduling Concerns**
- E. Administrative Matters – Discussion and Consideration**
 - 1) Department, Staff and Board Updates
 - 2) Board Members – Term Expiration Dates
- F. Administrative Rule Matters – Discussion and Consideration (6)**
 - 1) CB 1, Relating to Applications for Cemetery Salesperson and Pre-Need Seller Credentials **(7-11)**
 - 2) Pending and Possible Rulemaking Projects
 - i. CB 4, Relating to Care Fund Income **(12-13)**
- G. Review of Previously Withdrawn Cemetery Board Position Statements – Discussion and Consideration (14-17)**
- H. COVID-19 – Discussion and Consideration**
- I. Discussion and Consideration of Items Added After Preparation of Agenda**
 - 1) Introductions, Announcements and Recognition
 - 2) Administrative Matters
 - 3) Election of Officers
 - 4) Appointment of Liaisons and Alternates
 - 5) Delegation of Authorities

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

J. 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.).

K. 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) Proposed Final Decisions and Orders
- 13) Matters Relating to Costs/Orders Fixing Costs
- 14) Case Closings
- 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

L. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT MEETING: NOVEMBER 2, 2021

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. Requests for interpreters for the deaf or hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer, 608-266-2112, or the Meeting Staff at 608-266-5439.

**VIRTUAL/TELECONFERENCE
CEMETERY BOARD
MEETING MINUTES
MAY 11, 2021**

PRESENT: Francis Groh, E. Glen Porter, John Reinemann, Bernard Schroedl

EXCUSED: Patricia Grathen, Lloyd Shepherd

STAFF: Adam Barr, Executive Director; Jon Derenne, Legal Counsel; Kevyn Radcliffe, Administrative Rules Coordinator; Megan Glaeser, Bureau Assistant; and other Department staff.

CALL TO ORDER

E. Glen Porter, Chairperson, called the meeting to order at 9:33 a.m. A quorum was confirmed with four (4) members present.

ADOPTION OF AGENDA

Amendments to the Agenda

- *Under item E. Administrative Matters – Discussion and Consideration”, REMOVE:*
 - *2. Election of Officers (Secretary)*

MOTION: Bernard Schroedl moved, seconded by Francis Groh, to adopt the Agenda as amended. Motion carried unanimously.

APPROVAL OF MINUTES OF FEBRUARY 23, 2021

MOTION: Francis Groh moved, seconded by Bernard Schroedl, to approve the Minutes of February 23, 2021 as published. Motion carried unanimously.

ADMINISTRATIVE RULE MATTERS

Scope Statement on CB 4, Relating to Care Fund Income

MOTION: Bernard Schroedl moved, seconded by John Reinemann, to approve the Scope Statement on CB 4 relating to care fund income for submission to the Governor’s Office and publication, and to authorize the Chair to approve the scope for implementation no less than 10 days after publication. Motion carried unanimously.

**POSITION STATEMENT REGARDING THE WITHDRAWAL AND USE OF
CEMETERY CARE FUNDS**

MOTION: Bernard Schroedl moved, seconded by Francis Groh, to approve the Position Statement Regarding the Withdrawal and Use of Cemetery Care Funds as presented at the 5/11/2021 meeting to be posted on the Cemetery Board website. Motion carried unanimously.

COVID-19

MOTION: Bernard Schroedl moved, seconded by John Reinemann, to express the support and encouragement of the Board for its licensees to receive a COVID-19 vaccine as soon as they are eligible to do so and the vaccine is available to them. Motion carried unanimously.

ADJOURNMENT

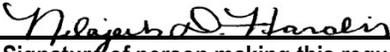
MOTION: Bernard Schroedl moved, seconded by Francis Groh, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 10:04 a.m.

DRAFT

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Nilajah Hardin Administrative Rules Coordinator		2) Date when request submitted: 07/27/21 Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting	
3) Name of Board, Committee, Council, Sections: Cemetery Board			
4) Meeting Date: 08/10/21	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Administrative Rule Matters – Discussion and Consideration 1. Adoption Order a. CB 1, Relating to Applications for Cemetery Salesperson and Pre-need Seller Credentials 2. Pending or Possible Rulemaking Projects a. CB 4, Relating to Care Fund Income	
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 Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required: N/A	
10) Describe the issue and action that should be addressed: Review and Approve Adoption Order for CB 1 Update on CB 4: Scope is pending approval by the Governor’s Office			
11) Authorization			
 Signature of person making this request		07/27/21 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

IN THE MATTER OF RULEMAKING : ORDER OF THE
PROCEEDINGS BEFORE THE : CEMETERY BOARD
CEMETERY BOARD : ADOPTING RULES
: (CLEARINGHOUSE RULE 20-034)

ORDER

An order of the Cemetery Board to amend CB 1.01 and 1.02 (1) (a); to repeal and recreate CB 1.015; and to create CB 1.013 and 1.03; relating to applications for cemetery preneed seller and cemetery salesperson credentials.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

Statutes interpreted: ss. 111.321, 111.322, 111.335, and 440.09 (2), Stats.

Statutory authority: ss. 227.11 (2) (a) and 440.09 (5), Stats.

Explanation of agency authority:

Section 227.11 (2) (a), Stats., “[e]ach agency may promulgate rules interpreting the provisions of any statute enforced or administered by the agency, if the agency considers it necessary to effectuate the purpose of the statute...”

Section 440.09 (5), Stats., allows the board to promulgate rules necessary to implement the changes to 440.09 (2) enacted by 2019 Wisconsin Act 143.

Related statute or rule: None.

Plain language analysis:

This rule project updates CB 1 by creating CB 1.03 to implement 2019 Wisconsin Act 143. Act 143 requires the board to grant a reciprocal credential to an applicant who meets the following criteria:

- Completes an application.
- Pays the required application fee.
- Resides in the state.
- Is either a service member, former service member discharged other than dishonorably within the last four years, or spouse of a service member or former service member discharged other than dishonorably within the last four years.

- Holds a credential in another jurisdiction that qualifies the individual to perform the acts authorized under the appropriate credential granted by the department or credentialing board.

The rule project also revises CB 1 to implement 2017 Wisconsin Act 278. CB 1.02 (1) (a) is revised to clarify that an applicant must submit documentation necessary for the board determine whether the applicant has certain pending charges (not simply an arrest record) or convictions that are substantially related to the practice of cemetery sales.

Summary of, and comparison with, existing or proposed federal regulation: None.

Comparison with rules in adjacent states:

Illinois:

Illinois state law does have a process allowing for expedited issuance of reciprocal credentials for active service members, their spouses, and those who were discharged from the service within the last two years. An applicant must show that they have a credential in good standing in another jurisdiction that is substantially equivalent to the Illinois credential sought, and must submit all required fees and application documents. The credential must be issued within 60 days of receipt of a completed application (20 ILCS 5/5-715).

Applicants for licensure as a cemetery manager or a cemetery customer service employee must not have been convicted in the last 10 years of a Class X felony, or any other felony involving fraud or dishonesty as an essential element (225 ILCS 411/10-21 (b) (7)).

Iowa:

Iowa generally requires the expedited review of reciprocal license applications for veterans as defined under Iowa law, as long as the board determines the individual is licensed in another jurisdiction and the requirements to obtain that license are substantially equivalent to the requirements to obtain the license in Iowa. If the requirements are not substantially equivalent, the applicant may receive a provisional license to allow practice while meeting remaining requirements for equivalency (IA Stats. § 272C.4 (12)). This statute is applicable to credentialing boards, which does not expressly include the Iowa Commissioner of Insurance. The commission does have the statutory authority under state law to promulgate rules accepting out of state preneed and sales credentials, however it does not appear to have exercised this authority to date (IA Stats. § 523A.102).

Iowa law allows for the denial of a preneed or cemetery salesperson credential if the applicant has violated any state or federal law, including tax or public health laws, if the violation is applicable to the conduct of business as a cemetery preneed or cemetery salesperson. Further, criminal convictions (plea or finding of guilt) for crimes relating to dishonesty or false statements may result in denial of the issuance of a license or its renewal (191 IAC §§ 100.40 (2) (c) and 100.13 (2)). The Iowa Commissioner of

Insurance must request the criminal history of an applicant, and the applicant must agree to submit to a background check (IA Stats. § 523A.102).

Michigan:

Michigan provides for a temporary credential to be issued to active duty military and spouses if they hold a credential in another state in good standing that allows for the practice of the profession they are seeking licensure for. This temporary credential is good for at least 6 months and can be extended if the person needs more time to meet licensing requirements (MI Stats. § 339.213).

Individuals registered to sell prepaid cemetery services in Michigan must be “of good moral character” (MCL § 338.41). The agency may consider a judgment of guilt in a criminal prosecution or a judgment in a civil action in determining whether an individual is of good moral character. The individual can provide evidence showing that “at the current time he or she has the ability to, and is likely to, serve the public in a fair, honest, and open manner, that he or she is rehabilitated, or that the substance of the former offense is not reasonably related to the occupation or profession for which he or she is seeking a license” (MCL § 338.42).

Minnesota:

Chapter 306 MN Statutes regulates cemeteries. There do not appear to be licensing requirements for individuals wishing to sell cemetery plots or merchandise.

Generally, Minnesota does require each licensing board to promulgate rules allowing for expedited temporary credentials to be issued to service members, former service members discharged in the last two years, and their spouses. Applicants must show a valid credential issued by another jurisdiction, without history of disciplinary action, and must pass a background check. The applicant must complete all application requirements during the life of the temporary credential (Minn. Stats. § 197.4552).

Summary of factual data and analytical methodologies:

The Board considered the necessity of implementing the statutory changes created by 2017 Act 278 and 2019 Act 143 in drafting this rule, and made the revisions to its rules necessary to implement these legislative changes.

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

The rule was posted on the department’s website for 14 days to solicit information from the public on the possible economic impact of the proposed rule. No comments were received.

Fiscal Estimate and Economic Impact Analysis:

The Fiscal Estimate and Economic Impact Analysis is 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.Hareth@wisconsin.gov, or by calling (608) 267-2435.

Agency contact person:

Nilajah Hardin, Administrative Rules Coordinator
Department of Safety and Professional Services, Division of Policy Development
P.O. Box 8366, Madison, Wisconsin 53708
DSPSAdminRules@wisconsin.gov, (608) 267-7139

TEXT OF RULE

SECTION 1. CB 1.01 is amended to read:

CB 1.01 The rules in this chapter are adopted pursuant to ss. 227.11 (2), 440.09, and 440.905, Stats.

SECTION 2. CB 1.013 is created to read:

CB 1.013 Definitions; generally. As used in chs. CB 1 to 6, “board” means the cemetery board.

SECTION 3. CB 1.015 is repealed and recreated to read:

CB 1.015 Definitions; this chapter. As used in this chapter:

- (1) “Former service member” has the meaning in s. 440.09 (1) (a), Stats.
- (2) “Service member” has the meaning in s. 440.09 (1) (b), Stats.
- (3) “Spouse” has the meaning in s. 440.09 (1) (c), Stats.

SECTION 4. CB 1.02 (1) (a) is amended to read:

CB 1.02 (1) (a) Information about any ~~crimes committed by the applicant~~ and any charges pending against the applicant criminal convictions or pending charges against the applicant.

SECTION 5. CB 1.03 is created to read:

CB 1.03 Reciprocal credentials for servicemembers, former servicemembers, and spouses. A reciprocal preneed seller or cemetery salesperson credential shall be granted to a service member, former service member, or the spouse of a service member or former service member who the board determines meets all of the requirements under s. 440.09 (2), Stats. Subject to s. 440.09 (2m), Stats., the board may request verification necessary to make a determination under this subsection.

SECTION 6. 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.

(END OF TEXT OF RULE)

Dated _____

Agency _____

Chairperson
Cemetery Board

STATEMENT OF SCOPE

CEMETERY BOARD

Rule No.: CB 4

Relating to: Care Fund Income

Rule Type: Permanent

1. Finding/nature of emergency (Emergency Rule only):

N/A

2. Detailed description of the objective of the proposed rule:

The objective of the proposed rule is to revise CB 4, relating to care fund income, to reflect the Cemetery Board's position that care fund income consisting of interest income, dividends, and capital gains, may be withdrawn by the cemetery authority for legal use without Cemetery Board approval. The Cemetery Board will also review and possibly revise CB 4 to bring the code into conformity with current drafting standards.

3. Description of the existing policies relevant to the rule, new policies proposed to be included in the rule, and an analysis of policy alternatives:

Principal deposits into the care fund required under 157.11 (9g) (c), Stats. must remain intact. Any income earned on the care fund account may be withdrawn and used for the lawful purposes specified in 157.11 (9g) (a) 2., Stats.

4. Detailed explanation of statutory authority for the rule (including the statutory citation and language):

Section 157.19 (2)(d), Stats., provides "the cemetery board shall promulgate rules establishing reasonable requirements and standards for the approval of changes under pars.(b) and (c)."

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..."

5. Estimate of amount of time that state employees will spend developing the rule and of other resources necessary to develop the rule:

The staff time needed to develop the rules is expected to be about 80 hours, depending on the complexity. The agency will utilize existing staff. There are no other resources necessary to develop the rules.

6. List with description of all entities that may be affected by the proposed rule:

Cemetery authorities, cemetery salespersons, cemetery preneed sellers, and trustees of care funds and preneed trust funds.

7. Summary and preliminary comparison with any existing or proposed federal regulation that is intended to address the activities to be regulated by the proposed rule:

None.

8. Anticipated economic impact of implementing the rule (note if the rule is likely to have a significant economic impact on small businesses):

The proposed rule will have minimal to no economic impact on small businesses and the state's economy as a whole.

Contact Person: Nilajah Hardin, (608) 267-7139, DSPSAdminRules@wisconsin.gov

Approved for publication:



Authorized Signature

6/15/2021

Date Submitted

Approved for implementation:

Authorized Signature

Date Submitted

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Jon Derenne, Attorney		2) Date when request submitted: July 30, 2021 <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: August 10, 2021	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Review of Previously Withdrawn Cemetery Board Position Statements	
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 Appearance Request for Non-DSPS 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: Review and consider edits to previous board position statements and consider re-posting revised versions on the board's website.			
11) Authorization			
<i>Jon Derenne</i>		July 30, 2021	
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.			

Cemetery Board Position Statements

Which Cemeteries Need to be Licensed by the Cemetery Board?

According to [Wis. Stat. § 440.91\(1\)\(a\)](#), any cemetery that ~~is 5 or more acres in size, that sells 20 or more cemetery lots or mausoleum spaces in a calendar year, OR~~ has ~~\$100,000~~ [\\$50,000](#) or more in trust fund accounts is required to be licensed.

Cemeteries that meet the requirements of [Wis. Stat. § 440.91\(1\)\(a\)](#) may be exempt from licensure pursuant to [Wis. Stat. § 440.91\(6m\)](#). Exempted cemeteries include: municipal cemeteries, religious cemeteries, and benevolent organizations. Please see the specific section to determine whether or not an exemption is applicable in any particular situation.

Commented [DJAD1]: Statutory provision has changed. License is required if more than \$50,000 in trust accounts. 20 lot and 5 acre cutoffs are no longer in statute.

Which Cemeteries Need to Register With the Cemetery Board?

According to [Wis. Stat. § 440.91\(1m\)\(a\)](#), a cemetery that ~~is less than 5 acres in size, that sells fewer than 20 cemetery lots during a calendar year, OR~~ has less than ~~\$100,000~~ [\\$50,000](#) in trust fund accounts must register with the Board.

Cemeteries that meet the requirements of [Wis. Stat. § 440.91\(1m\)\(a\)](#) may be exempt from licensure pursuant to [Wis. Stat. § 440.91\(6m\)](#). Exempted cemeteries include: municipal cemeteries, religious cemeteries, and benevolent organizations. Please see the specific section to determine whether or not an exemption is applicable in any particular situation.

Commented [DJAD2]: Again, statutory provision requires registration if less than \$50,000 in trust accounts. Nothing about 20 lots or 5 acres.

Who may Operate a Cemetery?

According to [Wis. Stat. § 157.065](#), no cemetery may be used for burials except any of the following: A cemetery in use on April 4, 1864, ~~or;~~ [A a](#) cemetery organized and operated by [any of the following](#):

- A municipality
- A religious organization
- A fraternal or benevolent society
- An incorporated college of a religious order
- A cemetery association created under [Wis. Stat. § 157.062](#)
- A corporation organized under [Wis. Stat. ch. 180](#) or [ch. 181](#)
- A limited liability company organized under [Wis. Stat. ch. 183](#)

Do Private, Family Cemeteries Need to Register With the [Cemetery Board Department of Regulation and Licensing](#)?

The Wisconsin Statutes do not define a private, family cemetery or set limitations for their enactment or use. Please see [Wis. Stat. § 157.065](#) for information on cemetery establishment, [Wis. Stat. § 157.128](#) for acreage requirements, and [Wis. Stat. § 157.07](#) for platting requirements. You may also wish to call other state agencies, such as the Department of Health Services, or your local municipality, before you continue with a private burial.

Who Needs a Cemetery Salesperson License?

[Wis. Stat. § 440.91\(2\)](#) states that any person who sells or solicits the sale of 20 or more [cemetery plots or mausoleum spaces](#) a year during two consecutive calendar years needs a license from the [Department Cemetery Board](#).

[Wis. Stat. § 440.91\(10\)](#) sets out an exception if an individual sells only cemetery merchandise or undeveloped spaces under preneed sales contracts.

Is There a Minimum Depth at Which a Body Must be Buried?

The Wisconsin Statutes and the Wisconsin Administrative Code relating to Cemeteries have no requirements regarding the minimum depth for the burial of human remains. You may wish to reference local ordinances for further information.

How Many Bodies may be Buried in a Single Plot?

The Wisconsin Statutes and the Wisconsin Administrative Code relating to Cemeteries have no requirements regarding the number of bodies buried in a single plot. You may wish to reference local ordinances for further information.

How Much Money Must be Deposited in a Care Fund for the Sale of a Cemetery Lot?

[Wis. Stat. § 157.11\(9g\)](#) states that registered cemeteries are required to deposit 15% of each payment of principal for a cemetery lot into a care fund. The total amount must be equal to 15% of the total amount of payments of principal that have been received, except that the total must be at least \$25.00. The cemetery authority may not withdraw the care fund's principle amount.

How may a Cemetery use the Income From the Investment of a Care Fund?

~~[Wis. Stat. § 157.11\(9g\)](#) states that the income may be used only to maintain cemetery lots and grounds, except that if the amount of income exceeds the amount necessary to~~

Commented [DJAD3]: See new position statement on this topic.

~~do such maintenance, the excess amount may be used to maintain any other part of the cemetery, including mausoleums.~~

May a Cemetery Combine a Preneed Trust Fund and a Care Fund for Investment Purposes?

[Wis. Stat. § 157.19\(6\)](#) allows for the combination of preneed trust funds and care funds for investment purposes. However, ~~the statute also states that~~ "if the cemetery authority [must](#) maintain separate accountings for each fund."

How Much Money Must be Deposited in a Care Fund for the Sale of a Mausoleum Space?

[Wis. Stat. § 157.12\(3\)](#) states that registered cemeteries must deposit 25% of each payment of principal received in the sale of a mausoleum space into the care fund, until the care fund equals 25% of the cost of constructing the mausoleum. If the mausoleum was constructed prior to June 15, 1933, the cemetery shall deposit 15% of each payment of principal received from the sale of a mausoleum space into the care fund, until the care fund equals 10% of the cost of constructing the mausoleum.

What Should I do if I Find an Abandoned Cemetery on my Private Property?

The Board does not have jurisdiction over abandoned cemeteries. However, if you find an abandoned cemetery on your lot, you should contact the Burial Sites Preservation Office at the State Historical Society and report the cemetery before you take any further action.

May a Funeral Establishment be Located in a Cemetery?

No, [a funeral establishment may not be located in a cemetery](#). [Wis. Stat. § 157.067](#) also prohibits a cemetery authority or any of its employees or agents to have ownership, operation, or other financial interest in a funeral establishment.