



Department of Professional and Occupational Regulation

CEMETERY BOARD
TENTATIVE AGENDA
Wednesday, September 18, 2024- 10:00 a.m.
2nd Floor – Board Room # 4
9960 Mayland Drive
Richmond, Virginia 23233
804-367-8526

Mission: Our mission is to protect the health, safety and welfare of the public by licensing qualified individuals and businesses enforcing standards of professional conduct for professions and occupations as designated by statute.

I. CALL TO ORDER

- A. Emergency Egress
- B. Determination of Quorum

II. APPROVAL OF DRAFT AGENDA

III. APPROVAL OF MINUTES

- A. Cemetery Board Meeting, May 13, 2024
- B. Cemetery Board Total Return Distribution Committee, May 13, 2024

IV. WELCOME AND INTRODUCTIONS

V. PUBLIC COMMENT PERIOD: *FIVE MINUTE PUBLIC COMMENT, PER PERSON*

**VI. CEMETERY CASES
DISCIPLINARY CASES**

- 1. Greenlawn Memory Gardens, Inc. t/a Roselawn Memory Gardens File Number: 2023-01544
Smyth and Meadows
- 2. Forest Hill Burial Park Incorporated File Number: 2023-02851
Smyth and Wilson

PRIMA FACIE CASE

- 1. Cemetery Management Corporation LLC t/a Greenville Memorial Cemetery File Number: 2024-00602
Smyth

CONSENT ORDERS

- 1. Holston View Cemetery Development Company Incorporated File Number: 2023-02852
Smyth
- 2. Loewen (Virginia) LLC File Number: 2024-00801
Mini
- 3. Rose Lawn Cemeteries LLC File Number: 2024-00802
Mini
- 4. Rose Lawn Cemeteries LLC File Number: 2024-00803
Mini
- 5. Memorial Gardens of the New River Valley Inc File Number: 2024-01017

Mini

- 6. Greenlawn Memory Gardens Incorporated, t/a Roselawn Memory Gardens
File Number: 2024- 01022

Mini

- 7. SCI Virginia Funeral Services LLC File Number: 2024-01710

VII. NEW BUSINESS

- A. Executive Director's Update
- B. Regulatory Update
 - a. Proposed Cemetery Board Rules and Regulations
 - b. 2024 Cemetery Board Temporary Fee Reduction

VIII. OTHER BOARD BUSINESS

- A. EpicX Update
- B. Receivership Process
- C. Board Financial Statement
- D. Board Member Training Conference October 10-11, 2024
- E. 2025 Board Meeting Dates

IX. COMPLETION OF PAPERWORK

- A. Travel Voucher
- B. Conflict of Interest Form

X. ADJOURN

NEXT MEETING SCHEDULED FOR WEDNESDAY, MARCH 26, 2025

** 5-minute public comment, per person, on those items not included on the agenda with the exception of any open disciplinary files. No other public comment will be accepted by the Board during the meeting.
Persons desiring to participate in the meeting and requiring special accommodations or interpretive services should contact the Department at (804) 367-8552 at least ten days prior to the meeting so that suitable arrangements can be made for an appropriate accommodation. The Department fully complies with the Americans with Disabilities Act.

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PERIMETER CENTER CONFERENCE CENTER
EMERGENCY EVACUATION OF BOARD AND TRAINING ROOMS
(Script to be read at the beginning of each meeting.)

PLEASE LISTEN TO THE FOLLOWING INSTRUCTIONS ABOUT EXITING THE PREMISES IN THE EVENT OF AN EMERGENCY.

In the event of a fire or other emergency requiring the evacuation of the building, alarms will sound. When the alarms sound, leave the room immediately. Follow any instructions given by Security staff

Board Room 1

Exit the room using one of the doors at the back of the room. Upon exiting the room, turn **RIGHT**. Follow the corridor to the emergency exit at the end of the hall.

Upon exiting the building, proceed straight ahead through the parking lot to the fence at the end of the lot. Wait there for further instructions.

Board Room 2

Exit the room using one of the doors at the back of the room. (Point) Upon exiting the room, turn **RIGHT**. Follow the corridor to the emergency exit at the end of the hall.

Upon exiting the building, proceed straight ahead through the parking lot to the fence at the end of the lot. Wait there for further instructions.

You may also exit the room using the side door, turn **Right** out the door and make an immediate **Left**. Follow the corridor to the emergency exit at the end of the hall.

Upon exiting the building, proceed straight ahead through the parking lot to the fence at the end of the lot. Wait there for further instructions.

Board Rooms 3 and 4

Exit the room using one of the doors at the back of the room. Upon exiting the room, turn **RIGHT**. Follow the corridor to the emergency exit at the end of the hall.

Upon exiting the building, proceed straight ahead through the parking lot to the fence at the end of the lot. Wait there for further instructions.

Training Room 1

Exit the room using one of the doors at the back of the room. Upon exiting the room, turn **LEFT**. Follow the corridor to the emergency exit at the end of the hall.

Upon exiting the building, proceed straight ahead through the parking lot to the fence at the end of the lot. Wait there for further instructions.

Training Room 2

Exit the room using one of the doors at the back of the room. Upon exiting the doors, turn **LEFT**. Follow the corridor to the emergency exit at the end of the hall.

Upon exiting the building, proceed straight ahead through the parking lot to the fence at the end of the lot. Wait there for further instructions.

DETERMINATION OF QUORUM:

- According to § 54.1-2313.C, a quorum for cemetery board meetings consists of four members.

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APPROVAL OF DRAFT AGENDA

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APPROVAL OF MINUTES

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CEMETERY BOARD MEETING

MINUTES

May 13, 2024

The Cemetery Board met on May 13, 2024 at the Department of Professional and Occupational Regulation (DPOR), 9960 Mayland Drive, Richmond, Virginia.

The following members were present:

Susan Mini, Chair
Caroline Smyth, Vice-Chair
Donald Wilson
James Young

Board members absent from the meeting:

Judy S. Lyttle
James "Jim" Meadows
Dr. Charletta Barringer-Brown

DPOR staff present for all or part of the meeting included:

Kishore S. Thota, Director
Brian Wolford, Chief Deputy Director
Stephen Kirschner, LRPD Deputy Director
Anika Coleman, Executive Director
Breanne Lindsey, Regulatory Operations Administrator
Lee Bryant, CIC and Cemetery Board Administrator
Gezelle Glasgow, Administrative Coordinator

Elizabeth Peay, Senior Assistant Attorney General, with the Office of the Attorney General was present.

Ms. Mini, determined a quorum was present and called the meeting to order at 10:00 A.M. **Call to Order**

Ms. Coleman informed the Board of the emergency evacuation procedures. **Emergency Evacuation Procedures**

Mr. Young moved to approve the agenda. Mr. Wilson seconded the motion which was unanimously approved by members: Mini, Smyth, Wilson, and Young. **Approval of Agenda**

Mr. Young moved to approve the minutes from the March 05, 2024, Board meeting. Mr. Wilson seconded the motion which was unanimously approved by members: Mini, Smyth, Wilson, and Young. Mr. Wilson to approve the minutes from the March 05, 2024, Total Return Distribution Committee meeting. Mr. Young seconded the motion which was unanimously approved by members: Mini, Smyth, Wilson, and Young. **Approval of the Minutes**

There was no public comment. **Public Comment**

New Business

Ms. Coleman informed the Board that the Trustee Approval Application will need to go for an Informal Fact Finding (IFF) Conference before being heard by the Board.

Trustee Approval Application

Ms. Coleman informed the Board of the expiration of the temporary fee reduction adopted by the Board effective April 30, 2024. Accordingly, the cemetery renewal and reinstatement application fees have reverted to their original amounts as of May 1, 2024. Ms. Coleman informed the Board of a recent financial analysis conducted by DPOR's Finance Division that indicated that the Board's current revenue exceeds the threshold set by Section 54.1-113 of the Code of Virginia, also known as the Callahan Act. This Act mandates a review and adjustment of fees if revenue surpasses \$100,000 or 20% of total expenses allocated to the regulatory board for the past biennium, whichever is greater. Ms. Coleman noted that given the present financial state, it's clear that additional temporary fee reductions are necessary to ensure ongoing compliance with the Callahan Act.

Temporary Fee Reduction

The Board reviewed the Cemetery Revenue Comparison, which offers a comprehensive overview of the Board's financial position, including current and projected figures. Ms. Coleman informed the Board that the proposed fee reduction amounts requiring the Board's approval are specifically for the 2024-2026 biennium. However, it's evident from the analysis that further fee reductions will be needed in subsequent years to maintain compliance with the Callahan Act.

Additionally, Ms. Coleman noted that the Board is taking on \$110,000 in addition to their share of the EPICx cost. This will also help in keeping us in compliance with the Callahan Act.

Mr. Young moved to approve the temporary fee reduction, in accordance with the provisions outlined in the statute. Ms. Smyth seconded the motion which was unanimously approved by members: Mini, Smyth, Wilson, and Young.

Discussion of §54.1-2313.1

Ms. Coleman noted that the Board is actively working to ensure the protection of preneed burial and perpetual care trust funds, as well as addressing cases where cemetery companies violate laws or regulations. Board staff consulted with subject matter experts, like Mr. Mike Doherty for guidance on legal matters and procedures.

The consideration of establishing a recovery fund to cover the financial aspect of appointing a receiver is a proactive approach to handling cases where cemetery companies may not have the resources to cover such costs. This demonstrates a commitment to addressing potential challenges in enforcing regulations and protecting consumers' interests. Internal discussions will continue, and no further Board action is required at this time. Ms. Coleman informed the Board that Board staff will determine if cemeteries can become non-profit when placed under receivership. Mr. Kirschner informed the Board that Board staff will put together the

language for the statute for the recovery fund.

Other Board Business

Ms. Mini informed the Board that the financial statement was provided for their review. No action was taken by the Board.

Board Financial Statement

Ms. Coleman informed the Board of Section 2.2-4023.1 of the Code of Virginia that enables a party to submit a petition seeking reconsideration of a final decision made by an agency pursuant to section 2.2-4020. Upon receipt of such petition, the agency is mandated to issue a written decision within 30 days. In instances where reconsideration pertains to a decision made by a policy-making board within an agency, the board possesses various avenues to address the petition. These include the option to delegate authority for considering the petition to the board chair, a designated subcommittee, or the agency's director responsible for administrative support to the board, typically the Executive Director. To adhere to the statutory timeframe for addressing reconsiderations, it's respectfully requested that the Board delegate responsibility of addressing reconsiderations to the Board's Executive Director, in accordance with the provisions outlined in the statute.

Reconsideration Case Decision

Ms. Smyth moved to delegate the responsibility for addressing case reconsiderations to the Executive Director of the Board, in accordance with the provisions outlined in the statute. Mr. Young seconded the motion which was unanimously approved by members: Mini, Smyth, Wilson, and Young.

Ms. Coleman informed the Board that Board Counsel provided feedback regarding principal withdrawals.

Discussion of Principal Withdrawals

Ms. Peay informed the Board of Va. Code 54.1-2322(A) that states "The income from the perpetual care trust fund shall be used solely and exclusively for the general care, maintenance, administration, and embellishment of the cemetery. Unless prior approval has been obtained from the Board or a court of competent jurisdiction, the principal of the perpetual care trust fund shall only be used for investment purposes." The Code sections referenced in the McGuire Woods letter were repealed in 2022 (Va. Code Section 64.2-1024(1), (2) and 64.2-1025). Va. Code Section 64.2-1069 addresses the payment of income tax for a Trust and states that:

A. A tax required to be paid by a fiduciary that is based on receipts allocated to income must be paid from income.

B. A tax required to be paid by a fiduciary that is based on receipts allocated to principal must be paid from principal, even if the tax is called an income tax by the taxing authority."

Sections 54.1-2322(A) and 64.2-1069 are in conflict with one another but the Board has authority to remedy this through the prior approval language in 54.1-2322(A).

The October 3, 2023, request from Calvary to the board states that capital gains is

considered principal and not ordinary income. The interpretation is correct given Section 64.2-1069. If the capital gains are allocated to principal, the income tax resulting from that gain should be paid from the principal of the trust. This does not negate that Cemeteries must get prior approval from the Board to use principal to pay income tax based on the law, but the Board is not improperly using their authority by allowing a cemetery to pay taxes out of principal if it is shown that the taxes result from income generated out of the principal.

Ms. Mini reminded the Board that the Board Member Training Conference will take place October 10-11, 2024, at Great Wolf Lodge in Williamsburg.

**Board Member
Training Conference**

There being no further business, the meeting adjourned at 11:05 A.M.

Adjourn

Susan Mini, Chair

Kishore S. Thota, Secretary

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**CEMETERY BOARD
TOTAL RETURN DISTRIBUTION COMMITTEE
MINUTES OF MEETING**

The Cemetery Board Total Return Distribution Committee met on Monday, May 13, 2024, at the Department of Professional and Occupational Regulation, 9960 Mayland Drive, 2nd Floor, Board Room 4, Richmond, Virginia.

The following members were present:

Donald Wilson
Caroline Smyth
James Young

All committee members were present.

DPOR staff present for all, or part of the meeting included:

Anika Coleman, Executive Director
Lee Bryant, Board Administrator
Breanne Lindsey, Regulatory Operations Administrator
Gezelle Glasgow, Administrative Coordinator

A representative from the Office of the Attorney General was not present for the meeting.

Ms. Coleman called the Cemetery Board, Total Return Distribution (TRD) Committee meeting to order 11:35 A.M.

Call to Order

Mr. Wilson moved to approve the agenda. Ms. Smyth seconded the motion which was unanimously approved by members: Wilson, Smyth, and Young.

Approval of Agenda

The Committee reviewed the **Perpetual Care Trust Fund-Notice of Conversion, Schedule A: Receipts and Expenses (Perpetual Care)** and **Schedule C: Operating Expenses (Perpetual Care)** draft forms provided by Board staff to determine if the TRD process would protect the health, welfare, and safety of the public. The Committee requested Board staff work with Mr. Young to develop a worksheet for the forms. The Committee will begin the next meeting reviewing **Schedule C: Operating Expenses (Perpetual Care)**.

**Discussion and
Review of Regulations**

There was no other business.

Other Business

There were no public comments.

Public Comment

The next scheduled Total Return Distribution Committee meeting is to be determined.

**Schedule Next
Meeting Total Return
Distribution
Committee Meeting**

There being no further business, the meeting adjourned at 1:42 P.M.

Adjourn

Susan Mini, Chair

Kishore S. Thota, Board Secretary

Public Comment Period

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NEW BUSINESS:

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1 **Cemetery Board**

2 **General Review of Cemetery Board Rules and Regulations**

3 Chapter 20

4 Cemetery Board Regulations

5 Part I

6 General Provisions

7 **18VAC47-20-10. Definitions.**

8 The following words and terms when used in this chapter shall have the definitions ascribed
9 to them in § 54.1-2310 of the Code of Virginia or shall have the following meanings, unless the
10 context clearly indicates otherwise:

11 "Administration" means the cost to administer and maintain records required by Chapter
12 23.1 (§ 54.1-2310 et seq.) of Title 54.1 of the Code of Virginia or any regulation of the board,
13 including a percentage of compensation of employees, payment of insurance premiums,
14 reasonable payments for employees' pension and other benefit plans, and costs of maintaining
15 cemetery company and sales personnel compliance with the board's licensure and registration
16 requirements.

17 "Approved training program" means a training program that has been approved by the board
18 to provide training for individuals to act as a compliance agent or compliance agent designee.

19 "Change in ownership" means a change in 50% or more of the stockholders or partnership
20 interest, or both, of a cemetery company.

21 "Compliance agent designee" means an individual who shall be designated by the cemetery
22 company to assure the compliance of the cemetery company with the provisions of Chapter

23 23.1 (§ 54.1-2310 et seq.) of Title 54.1 of the Code of Virginia and this chapter when the
24 compliance agent is not available to supervise the activities of any of its affiliated cemeteries.

25 "Experience" means supervisory experience with a cemetery company as defined in § 54.1-
26 2310 of the Code of Virginia.

27 "Licensee" means any person licensed by the board as a cemetery company.

28 ~~"Moral turpitude" means, but is not limited to, lying, cheating or stealing.~~

29 "Outer burial container" means any container which is designed for placement in the grave
30 around the casket including, but not limited to, containers commonly known as burial vaults or
31 grave boxes and grave liners.

32 "Perpetual care" means continuing care, maintenance, administration and embellishment of
33 the cemetery.

34 "Preneed trust fund" means those moneys held in accordance with § 54.1-2325 of the Code
35 of Virginia.

36 "Principal" means the following individuals:

- 37 1. The sole proprietor of a sole proprietorship.
- 38 2. The partners of a general partnership.
- 39 3. The managing partners of a limited partnership.
- 40 4. The officers of a corporation as registered with the State Corporation Commission.
- 41 5. The managers of a limited liability company.
- 42 6. The officers or directors of an association.

43 "Reasonably maintain" means the building, grounds, and facilities are safe for use by the
44 public, in good repair, and in compliance with local ordinances.

45

46 "Registrant" means any natural person registered with the board as sales personnel.

47 "Sales personnel" means any natural person employed by or affiliated as an independent
48 contractor with a licensed cemetery company who deals with the public in the sale or offering for
49 sale of any property or services enumerated in the definition of "cemetery company" contained
50 in § 54.1-2310 of the Code of Virginia.

51 "Services" means any act or activity by the cemetery company in relation to arranging,
52 supervising, interring or disposing of the remains or commemorating the memory of deceased
53 human beings.

54 Part II

55 Application and Entry Requirements

56 **18VAC47-20-20. Necessity for license and registration.**

57 No person shall engage in the business of a cemetery company in the Commonwealth
58 without first being issued a license by the board, unless exempt by Chapter 23.1 (§ 54.1-2310 et
59 seq.) of Title 54.1 of the Code of Virginia. All sales personnel must be registered with the board.

60 **18VAC47-20-30. Qualifications for cemetery company license.**

61 A. Every person applying for a cemetery company license shall meet all of the requirements
62 outlined in §§ 54.1-2311 and 54.1-2314 of the Code of Virginia as well as the additional
63 qualifications of this section.

64 B. Each person applying for a cemetery company license and the principals of that firm shall
65 disclose, at the time the application is submitted, any current or previous cemeteries managed
66 in Virginia or in any other jurisdictions and any disciplinary actions taken against those

67 cemeteries or the individuals managing them. This includes any monetary penalties, fines or
68 disciplinary actions taken by any federal, state or local regulatory agencies.

69 C. In accordance with § 54.1-2314 of the Code of Virginia, each applicant shall disclose the
70 following information about the cemetery company and any of the principals of the company:

71 1. A conviction in any jurisdiction of any felony ~~or any crime of moral turpitude, there~~
72 ~~being no appeal pending therefrom or the time for appeal having elapsed.~~

73 2. All misdemeanor convictions involving moral turpitude within five years of the date the
74 application is submitted.

75 ~~Any plea of nolo contendere shall be considered a conviction for purposes of this~~
76 ~~subsection. The record of a conviction received from a court shall be accepted as prima facie~~
77 ~~evidence of a conviction or finding of guilt. The board, in its discretion, may deny approval of a~~
78 cemetery application in accordance with § 54.1-204 of the Code of Virginia.

79 **18VAC47-20-35. Qualifications for compliance agents and designees.**

80 A. Every applicant for compliance agent or designee shall have the following qualifications:

81 1. Be at least 18 years old; and

82 2. Have two years experience in the cemetery business and have successfully
83 completed a board approved training course; ~~and~~

84 ~~3. Be a full time employee of the cemetery company or is a principal.~~

85 B. The applicant shall disclose any current or previous licenses/registrations from Virginia or
86 in any other jurisdictions, and any disciplinary actions taken against those licenses/registrations.

87 This includes, but is not limited to, any monetary penalties, fines or disciplinary actions taken by
88 any federal, state or local regulatory agencies. The board, at its discretion, may deny approval
89 of the compliance agent or designee based upon disciplinary actions by any jurisdiction.

90 C. The applicant shall disclose any conviction or finding of guilt, regardless of adjudication,
91 in any jurisdiction of the United States of any misdemeanor involving moral turpitude in the
92 preceding five years in the preceding five years or any felony, there being no appeal pending
93 therefrom or the time for appeal having elapsed. ~~Any plea of nolo contendere shall be~~
94 ~~considered a conviction for purposes of this subsection. The record of conviction, finding or~~
95 ~~case decision shall be considered prima facie evidence of a conviction or finding of guilt. The~~
96 board, at its discretion, may deny approval of the compliance agent or designee in accordance
97 with § 54.1-204 of the Code of Virginia.

98 D. The applicant shall certify that he understands and will comply with all the laws of Virginia
99 related to cemetery company licensure under the provisions of Chapter 23.1 (§ 54.1-2310 et
100 seq.) of Title 54.1 of the Code of Virginia and this chapter.

101 **18VAC47-20-40. Qualifications for registration of sales personnel.**

102 A. Cemetery company sales personnel shall submit an application on a form prescribed by
103 the board and shall meet the requirements set forth in ~~§ 54.1-2314 of the Code of Virginia, as~~
104 ~~well as the additional qualifications of this section.~~

105 B. Every applicant to the board for registration as sales personnel shall provide his name,
106 address, and the license number of the cemetery company he will be employed by or affiliated
107 with ~~and the address of each cemetery for which he will act as sales personnel.~~

108 C. Each applicant for registration as sales personnel shall disclose, at the time the
109 application is submitted, any current or previous cemetery sales licenses or registrations from
110 Virginia or in any other jurisdictions, and any disciplinary actions taken against those licenses or
111 registrations. This includes any monetary penalties, fines, or disciplinary actions taken by any
112 federal, state, or local regulatory agencies.

113 D. Each applicant for registration as sales personnel shall disclose, at the time the
114 application is submitted, the following information:

115 1. A conviction in any jurisdiction of any felony ~~or any crime of moral turpitude, there~~
116 ~~being no appeal pending therefrom or the time for appeal having elapsed.~~

117 2. All misdemeanor convictions involving moral turpitude within five years of the date the
118 application is submitted.

119 ~~Any plea of nolo contendere shall be considered a conviction for purposes of this~~
120 ~~subsection. The record of a conviction received from a court shall be accepted as prima facie~~
121 ~~evidence of a conviction or finding of guilt. The board, in its discretion, may refuse registration of~~
122 a sales personnel application in accordance with § 54.1-2314 of the Code of Virginia.

123 **18VAC47-20-50. Concurrent registration permitted; transfer of sales personnel**
124 **registration prohibited.**

125 A. Sales personnel may be employed by or affiliated with more than one cemetery company
126 provided that a separate registration is obtained for each such employment or affiliation.

127 B. A sales personnel registration may be transferred from one licensed cemetery company
128 to another. The registration is void if the registrant is no longer affiliated with ~~the~~ a cemetery
129 company indicated on the original application for registration.

130 **18VAC47-20-60. Qualifications of trustees.**

131 A. The trustee of a perpetual care trust fund or a preneed trust fund, other than a Virginia
132 trust company or trust subsidiary or a federally insured bank or savings institution doing
133 business in the Commonwealth, must meet the requirements of this section and shall be
134 governed by § 54.1-2318 of the Code of Virginia.

135 B. The trustee applicant shall be at least 18 years old and have a minimum of ~~five~~ two years
136 of experience either as an individual trustee or as an agent for a firm responsible for the
137 management of a trust.

138 C. Each trustee or trust firm, ~~or both,~~ shall provide information for the ~~40~~ seven years prior to
139 the submission of the application on any outstanding judgments, outstanding tax obligations, or
140 defaults on any bonds directly related to the management of the trust. If the trustee firm or its
141 parent or predecessor organization has, during the previous ~~40~~ seven years, been adjudicated
142 as bankrupt or has any proceeding for the relief of debtors, such fact or facts shall be stated.

143 D. Each trust firm and principals of the firm shall disclose, at the time the application is
144 submitted, any current or previous trusts managed in Virginia or in other jurisdictions, and any
145 disciplinary actions taken against these trusts, the trust company, or the individuals managing
146 the trusts. This includes any monetary penalties, fines, or disciplinary actions taken by any
147 federal, state, or local regulatory agencies.

148 E. The trustee must meet the bonding requirements set forth in §§ 54.1-2317 and 54.1-2326
149 of the Code of Virginia as applicable.

150 F. In accordance with §§ 54.1-2317 and 54.1-2326 of the Code of Virginia, each trustee
151 shall disclose the following information about the trust firm or principals of the firm:

152 1. A conviction in any jurisdiction of any felony;

153 2. All misdemeanor convictions involving moral turpitude within five years of the date the
154 application is submitted.

155 ~~Any plea of nolo contendere shall be considered a conviction for the purposes of this~~
156 ~~chapter. The record of a conviction received from a court shall be accepted as prima facie~~
157 ~~evidence of a conviction or finding of guilt. The board, in its discretion, may deny approval of a~~
158 trustee application in accordance with § 54.1-2317 or § 54.1-2326 of the Code of Virginia.

159 **18VAC47-20-70. Application fees.**

160 A. Application fees are nonrefundable.

Cemetery company license	\$580 per cemetery
Addition of cemetery	\$580 per cemetery
Sales personnel registration	\$60 per cemetery

161 B. For sales personnel registration applications received between August 1, 2024, and July
162 31, 2026, the application fee is as follows:

Sales personnel registration	\$40 per cemetery
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163 **Part III**

164 **Renewal and Reinstatement of License**

165 **18VAC47-20-80. Renewal required.**

166 Licenses and registrations issued under this chapter shall expire two years from the last day
167 of the month in which they were issued, as indicated on the license or registration.

168 **18VAC47-20-90. Qualifications for renewal.**

169 All applicants for renewal of a license or registration must meet the renewal requirements
170 set forth in § 54.1-2311 of the Code of Virginia, and pay the renewal fee specified in 18VAC47-
171 20-140.

172 **18VAC47-20-100. Procedures for renewal.**

173 Renewal of licenses and registrations shall be on forms prescribed by the board. The
174 Department of Professional and Occupational Regulation will mail a renewal application to notify
175 the licensee or registrant of impending license expiration. The renewal application will be sent to
176 the last known address of record.

177 Failure to receive this ~~application~~ notification shall not relieve the licensee or regulant of the
178 obligation to renew. ~~The renewal application shall be completed in full prior to renewal of the~~
179 ~~license or registration.~~

180 **18VAC47-20-110. Reinstatement required.**

181 A. If the requirements for renewal of a license or registration, including receipt of the fee by
182 the board, are not complete within 30 days of the license or registration expiration date, the
183 licensee or registrant shall be required to reinstate the license or registration by meeting all
184 renewal requirements and paying the reinstatement fee specified in 18VAC47-20-140.

185 B. A license or registration may be reinstated for up to ~~one~~ five years following the expiration
186 date with payment of the renewal and reinstatement fee. After ~~one~~ five years, the license or
187 registration may not be reinstated under any circumstances and the applicant must meet all
188 current requirements and apply as a new applicant.

189 C. Any activity requiring a license or registration conducted subsequent to the expiration
190 may constitute unlicensed or unregistered activity and be subject to prosecution under Chapter
191 1 (§ 54.1-100 et seq.) of Title 54.1 of the Code of Virginia.

192 **18VAC47-20-120. Status of licensee or registrant during the period prior to reinstatement.**

193 A. When a license or registration is reinstated, the license or registration shall continue to
194 have the same number and shall be assigned an expiration date two years from the ~~previous~~
195 ~~expiration date of the license or registration~~ last day of the month in which the license or
196 registration was reinstated.

197 B. A licensee or registrant who reinstates his license or registration shall be regarded as
198 having been continuously licensed or registered without interruption. Therefore, the licensee or
199 registrant shall remain under the disciplinary authority of the board during this entire period and
200 may be held accountable for his activities during this period.

201 C. A licensee or registrant who fails to reinstate his license or registration shall be regarded
202 as unlicensed from the expiration date of the license or registration forward.

203 **18VAC47-20-130. Board discretion to deny renewal or reinstatement.**

204 A. The board may deny renewal or reinstatement of a license or registration for the same
205 reasons as it may refuse initial licensure or registration or discipline a licensee or registrant.

206 ~~B. The board may deny renewal or reinstatement of a license or registration if the applicant
207 has not fully paid monetary penalties, satisfied sanctions and paid costs imposed by the board,
208 plus any accrued interest.~~

209 **18VAC47-20-140. Renewal and reinstatement fees.**

210 A. All fees required by the board are nonrefundable. The date on which the fee is received
211 by the department or its agent shall determine whether the licensee or registrant is eligible for
212 renewal or reinstatement or must reapply as a new applicant.

Renewal of cemetery company license	\$580 per cemetery
Renewal of sales personnel registration	\$60 per cemetery
Reinstatement of cemetery company license	\$580 per cemetery
Reinstatement of sales personnel registration	\$60 per cemetery

213 B. For renewal and reinstatement fees received between August 1, 2024, and July 31, 2026,
214 the fees are as follows:

Renewal of cemetery company license	\$285 per cemetery
Renewal of sales personnel registration	\$30 per cemetery
Reinstatement of cemetery company license	\$370 per cemetery
Reinstatement of sales personnel registration	\$45 per cemetery

215

Part IV

216

Standards of Practice and Conduct

217 **18VAC47-20-150. Grounds for disciplinary action.**

218 The board may suspend a license or registration for a stated period or indefinitely, revoke
219 any license or registration, censure or reprimand any person licensed or registered by the board
220 or place such person on probation for such time as it may designate when any licensee or
221 registrant has been found to have violated or cooperated with others in violating any provision of
222 Chapter 23.1 (§ 54.1-2310 et seq.) of Title 54.1 of the Code of Virginia or any regulation of the
223 board.

224 **18VAC47-20-160. Maintenance of license and registration.**

225 A. Any change in the name and address of each cemetery in Virginia in which the cemetery
226 company has a business interest, the name and address of all officers and directors of the
227 cemetery company, the registered agent for the cemetery company, or the compliance agent
228 must be reported to the board in writing within 30 days after the change as required by § 54.1-
229 2311 of the Code of Virginia. A new license shall be required if there is a change in ownership of
230 the cemetery company or whenever the legal business entity holding a cemetery company
231 license is dissolved or altered to form a new business entity.

232 B. A cemetery company wishing to add a cemetery to its license shall complete a form
233 provided by the board and submit the fee as prescribed in 18VAC47-20-70. Both the cemetery
234 company and the cemetery being added to the registration must meet the requirements found in
235 Chapter 23.1 of Title 54.1 of the Code of Virginia and 18VAC47-20-30. Sales personnel of the
236 new cemetery will be required to register in accordance with 18VAC47-20-40.

237 C. Any change in the name and ~~home address~~ address of any registrant must be reported to the
238 board in writing within 30 days after the change.

239 D. The board shall not be responsible for the licensee's or registrant's failure to receive
240 notices, communications and correspondence caused by the licensee's or registrant's failure to
241 promptly notify the board of any change of address.

242 E. Sales personnel shall be issued a registration to the compliance agent at the place of
243 business of the licensed cemetery company with which the registrant is affiliated or at which the
244 registrant is employed. When any registrant is discharged or in any way terminates his
245 employment or affiliation with a licensed cemetery company, or when the cemetery company's
246 license is suspended or revoked, it shall be the duty of the compliance agent to return the
247 registration to the board within ~~40~~ 30 calendar days of the date of such discharge or termination.

248 **18VAC47-20-170. Display and verification of license or registration.**

249 Licenses and registrations must be visibly displayed at the place of business of the licensed
250 cemetery company. All licensees and registrants must provide verification of licensure or
251 registration upon request of the public.

252 **18VAC47-20-180. Records of interments.**

253 A permanent record shall be kept of every interment in the cemetery, showing the date of
254 the interment, the name of the person interred, together with information identifying the specific
255 location in which the interment was made. For interments made pursuant to § 54.1-2312.01 of
256 the Code of Virginia, the permanent records shall also include the type and name of the pet
257 interred and the name of the owner with information identifying the specific location in which the
258 pet interment was made.

259 **18VAC47-20-190. Prohibited activities.**

260 In addition to the acts set forth in §§ 54.1-2314, 54.1-2315, and 54.1-2316 of the Code of
261 Virginia, the board may discipline a licensee or registrant for the following acts:

- 262 1. Employing or affiliating with by independent contract, sales personnel not registered
263 with the board.
- 264 2. Unless otherwise addressed in this chapter, failing to retain for a period of three years
265 all records required by this chapter or Chapter 23.1 (§ 54.1-2310 et seq.) of Title 54.1 of
266 the Code of Virginia at the place of business in Virginia of the licensed cemetery
267 company.
- 268 3. Failing to produce to the board or any of its agents, upon request, any document,
269 book, or record required by this chapter or Chapter 23.1 (§ 54.1-2310 et seq.) of Title
270 54.1 of the Code of Virginia.
- 271 4. Failing to respond to an inquiry by the board or any of its agents within 21 days.
- 272 5. Advertising in any name other than the name in which licensed or registered.
- 273 6. Furnishing substantially inaccurate or incomplete information to the board in obtaining,
274 renewing, reinstating, or maintaining a license or registration.
- 275 7. Allowing a cemetery company license or sales personnel registration to be used by an
276 unlicensed cemetery company or unregistered sales personnel.
- 277 8. Acting as or being an ostensible licensee for undisclosed persons who do or will
278 control or direct, directly or indirectly, the operations of the licensee's business.
- 279 9. Having failed to inform the board in writing, within 30 days, that the company, an
280 officer, director, or compliance agent has pleaded guilty or nolo contendere or was
281 convicted and found guilty of any felony or any crime involving moral turpitude.
- 282 10. Having failed to inform the board in writing, within 30 days, of a disciplinary action in
283 a jurisdiction where licensed, including suspension, revocation, or surrender in
284 connection with a disciplinary action.

285 11. Failing to reasonably maintain the buildings, grounds, and facilities of a cemetery
286 licensed to a cemetery company.

287 12. Failing to file any report required by Chapter 23.1 of Title 54.1 of the Code of
288 Virginia.

289 13. Engaging in negligent, improper, fraudulent, or dishonest conduct.

290 14. Failing to segregate entirely the section of the cemetery dedicated to the interment of
291 pets or the interment of human remains and the pets of such deceased humans by
292 means such as hedge, wall, tree line, fence, roadway, or other similar physical barrier or
293 boundary.

294 15. Permitting the interment of an uncremated pet in the same grave, crypt, or niche as
295 the remains of a human.

296 16. If a cemetery company has a section devoted to the interment of pets or the
297 interment of human remains and the pets of such deceased humans, any
298 advertisements failing to clearly state the cemetery company has such section or
299 sections in its cemetery.

300 17. Failing to clearly mark the section or sections devoted to the interment of pets or the
301 interment of human remains and the pets of such deceased humans with signage that is
302 reasonably apparent to the general public.

303 **18VAC47-20-200. Perpetual care trust fund and bonding requirement.**

304 A. Each licensed cemetery company shall establish a perpetual care trust fund in
305 accordance with § 54.1-2316 of the Code of Virginia.

306 B. If the trustee for the perpetual care trust fund is other than a Virginia trust company or
307 trust subsidiary or a federally insured bank or savings institution doing business in the

308 Commonwealth, the trustee shall be approved by the board and shall deposit a fidelity bond in
309 accordance with § 54.1-2317 of the Code of Virginia.

310 C. Deposits into the fund shall be made in accordance with §§ 54.1-2319 through 54.1-2321
311 of the Code of Virginia.

312 D. The income from the perpetual care trust fund shall be used in accordance with § 54.1-
313 2322 of the Code of Virginia.

314 E. Each licensed cemetery company shall submit written financial reports regarding
315 perpetual care trust funds to the board as prescribed by §§ 54.1-2323 and 54.1-2324 of the
316 Code of Virginia.

317 F. Transfer of funds to another trustee shall be done in accordance with § 54.1-2337 of the
318 Code of Virginia.

319 **18VAC47-20-210. Preneed trust fund and bonding requirements.**

320 A. Each licensed cemetery company shall establish a preneed trust fund and make deposits
321 in accordance with ~~§ 54.1-2315~~ § 54.1-2315 of the Code of Virginia.

322 B. If the trustee for the preneed trust fund is other than a Virginia trust company or trust
323 subsidiary or a federally insured bank or savings institution doing business in the
324 Commonwealth, the trustee shall be approved by the board and shall deposit a fidelity bond with
325 the board in accordance with § 54.1-2326 of the Code of Virginia.

326 C. Deposits into the fund shall be made in accordance with § 54.1-2325 of the Code of
327 Virginia.

328 D. All funds shall be handled in accordance with §§ 54.1-2329 through 54.1-2331 of the
329 Code of Virginia.

330 E. Each licensed cemetery company shall submit a written financial report regarding
331 preneed trust accounts to the board as prescribed by § 54.1-2333 of the Code of Virginia.

332 F. Transfer of funds to another trustee shall be done in accordance with § 54.1-2337 of the
333 Code of Virginia.

334 **18VAC47-20-220. Itemized statement and general price list of burial fees to be furnished.**

335 Cemetery companies shall ~~furnish~~ maintain a written general price list and a written itemized
336 statement of goods and services they provide. This itemized statement shall include, but is not
337 limited to, burial vaults and other burial receptacles, other merchandise, facilities used, and
338 other professional services. Prices for merchandise may be stated as a range of values. Prices
339 for services must be specific for each type of service, including any difference in prices based
340 on the day or time the service is provided. This list shall be set forth in a clear and conspicuous
341 manner.

342 The In accordance with § 54.1-2327 A of the Code of Virginia the list shall be available in
343 writing to individuals inquiring in person about burial arrangements or the prices of property or
344 services. ~~In addition, upon beginning a discussion of burial arrangements or the selection of any~~
345 ~~property or services, the general price list shall be offered by the cemetery property.~~

346 Prior to execution of any contract, cemetery companies shall provide the general price list
347 and itemized statement of goods and services to the individual or individuals entering the
348 contract. The contract shall include an acknowledgment signed by the individual or individuals
349 and the cemetery sales personnel stating the cemetery company provided the general price list
350 and itemized statement of goods and services to the individual or individuals prior to the
351 execution of the contract.

352 **18VAC47-20-230. Preneed burial contracts.**

353 A. All preneed burial contracts must be made on forms prescribed by the board in
354 accordance with § 54.1-2328 of the Code of Virginia and must contain the following disclosures:

355 1. Identifies the seller, seller's license number, contract buyer and person for whom the
356 contract is purchased if other than the contract buyer;

357 2. Contains a complete description of the property or services purchased;

358 3. Clearly discloses whether the price of the property and services purchased are
359 guaranteed;

360 4. States, for funds required to be trusted pursuant to § 54.1-2325 of the Code of
361 Virginia, the amount to be trusted and the name of the trustee;

362 5. Contains the name, address and telephone number of the board and lists the board
363 as the regulatory agency which handles consumer complaints;

364 6. Provides that any purchaser who makes payment under the contract may terminate
365 the agreement within three days of execution and that such purchaser shall be refunded
366 all consideration paid or delivered, less amounts paid for any property or supplies that
367 have been delivered;

368 7. Provides that if the particular property or services specified in the contract are
369 unavailable at the time of delivery, the seller shall be required to furnish property or
370 services similar in size and style and at least equal in quality of material and
371 workmanship and that the representative of the deceased shall have the right to choose
372 the property or services to be substituted, which shall be at least equal or reasonably
373 equivalent in quality of material, workmanship, and cost;

- 374 8. Discloses any additional costs that the purchaser may be required to pay at-need,
375 including the disclosure of the cost of opening and closing the grave;
- 376 9. Complies with all disclosure requirements imposed by the board;
- 377 10. ~~Is executed in duplicate and~~ Provides a signed copy given to the buyer;
- 378 11. Provides that the contract buyer shall have the right to change the contract provider
379 at any time prior to the furnishing of the property or services, excluding any mausoleum
380 crypt or garden crypt, contracted for under the preneed burial contract. If the contract
381 seller will not be furnishing the property and services to the purchaser, the contract seller
382 shall attach to the preneed burial contract a copy of the seller's agreement with the
383 provider.

384 B. Any preneed burial contract sold or offered by any cemetery company or agent with a
385 trust fund deposit of less than 100% shall be required to include the following printed statement
386 in capitalized letters, in 10-point, bold-faced type:

387 THIS PRENEED BURIAL CONTRACT REQUIRES THE PLACEMENT IN TRUST OF A
388 MINIMUM OF 40% OF THE FUNDS INCLUDED IN THIS CONTRACT. THE BALANCE OF
389 FUNDS MAY BE USED FOR CARE AND MAINTENANCE OF THE CEMETERY AND ARE
390 NOT REQUIRED TO BE PLACED IN TRUST.

391 C. Each seller of a preneed burial contract shall file with the board, upon request, a detailed
392 account of all contracts and transactions regarding preneed burial contracts in accordance with
393 § 54.1-2332 of the Code of Virginia.

394 **18VAC47-20-250. Compliance agent or designee conduct.**

395 Each cemetery company and cemetery affiliated with a cemetery company shall be
396 supervised by a compliance agent or designee. The compliance agent or designee shall
397 exercise reasonable and adequate supervision of the provision of services by employees of the

398 cemetery company. Factors to be considered in determining whether the supervision is
399 reasonable and adequate include, ~~but are not limited to,~~ the following:

400 1. The availability of the compliance agent or designee to all cemetery company
401 employees and to the public to answer questions within a reasonable time pertaining to
402 the operation of the cemetery company.

403 2. The availability of training and written procedures and policies that provide, without
404 limitation, clear guidance in the following areas:

405 a. Required deposits for the perpetual care trust fund;

406 b. Required deposits for the preneed trust fund;

407 c. Proper handling of preneed burial contracts;

408 d. Proper handling of deposits to the perpetual care trust fund;

409 e. Proper handling of deposits to the preneed trust fund;

410 f. Interment records;

411 g. Itemized statement of goods and services provided;

412 h. General price list;

413 i. Advertising;

414 j. Solicitation;

415 ~~k, l~~ Proper care, maintenance, administration and embellishment of the cemetery;

416 ~~l, k~~ Such other matters as necessary to assure the competence of licensees and
417 registrants to comply with this chapter and Chapter 23.1 (§ 54.1-2310 et seq.) of

418 Title 54.1 of the Code of Virginia.

419 **18VAC47-20-260. Protection of perpetual care and preneed trust funds.**

420 In the event that preneed or perpetual care funds are held in trust and the board or any of its
421 agents have reason to believe that (i) the licensee or any agent of the licensee has diverted or
422 misused any funds held in trust; (ii) the licensee is not able to adequately protect the interest of
423 the person involved; (iii) the licensee's conduct or the operation of the cemetery company
424 threatens the interests of the public; or (iv) the licensee has had its license suspended, revoked
425 or surrendered, the board may initiate legal proceedings in accordance with § 54.1-2313.1 of the
426 Code of Virginia.

427 **18VAC47-20-270. Standards of approval of training course.**

428 All training courses shall be approved by the board. The training course shall be at least ~~four~~
429 two hours and include appropriate testing procedures to demonstrate an understanding of the
430 topics. The training program shall include, but is not limited, to the following topics:

- 431 1. Cemetery Board statute and regulations;
- 432 2. Perpetual care trust fund requirements;
- 433 3. Preneed trust fund requirements;
- 434 4. Preneed burial contracts;
- 435 5. Interment records;
- 436 6. General price list;
- 437 7. Itemized statement of goods and services provided;
- 438 8. Advertising; and
- 439 9. Solicitation;
- 440 10. Funeral rule; and

441 11. 9. Proper care, maintenance, administration, and embellishment of the cemetery.

442 **18VAC47-20-280. Special interment requirement.**

443 A licensed cemetery company may establish a section in its cemetery devoted to the
444 interment of pets or the interment of human remains and the pets of such deceased humans in
445 accordance with § 54.1-2312.01 of the Code of Virginia. ~~All other provisions of this chapter shall~~
446 ~~apply.~~

DRAFT AGENDA
Materials contained in this agenda are proposed topics for discussion
And are not to be construed as regulation or official board position
DRAFT AGENDA

OTHER BOARD BUSINESS:

DRAFT AGENDA
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DRAFT AGENDA

**Department of Professional and Occupational Regulation
Statement of Financial Activity**

**Cemetery Board
954620**

2022-2024 Biennium

May 2024

	May 2024 Activity	Biennium-to-Date Comparison	
		July 2020 - May 2022	July 2022 - May 2024
Cash/Revenue Balance Brought Forward		0	25,329
Revenues	4,570	91,880	120,040
Cumulative Revenues			145,369
Cost Categories:			
Board Expenditures	566	6,982	11,837
Board Administration	2,374	24,757	27,322
Administration of Exams	0	0	0
Enforcement	270	3,818	4,104
Legal Services	0	480	325
Information Systems	1,170	17,123	19,131
Facilities and Support Services	496	7,811	7,850
Agency Administration	1,429	11,641	18,581
Other / Transfers	0	(0)	(14)
Total Expenses	6,306	72,612	89,136
Transfer To/(From) Cash Reserves	(75)	0	(3,211)
Ending Cash/Revenue Balance			59,444

Cash Reserve Beginning Balance	72,615	0	75,751
Change in Cash Reserve	-75	0	(3,211)
Ending Cash Reserve Balance	72,540	0	72,540

Number of Regulants	
Current Month	1,049
Previous Biennium-to-Date	1,268



SAVE THE DATE!

2024 Board Member
Training Conference

*The Spirit of Service & Innovation:
Advancing Regulatory Excellence*

October 10-11, 2024

Great Wolf Lodge in Williamsburg.

The conference will include high profile guest speakers,
relevant training sessions, breakout sessions,
and networking opportunities.

Stay tuned— additional information regarding
registration and reservations will be provided
as we get closer to the date.



549 E. Rochambeau Drive

Williamsburg, VA 23188

<https://www.greatwolf.com/williamsburg>

**2025 Cemetery Board Meeting Dates
10:00 A.M.**

Board Room 2

Wednesday, March 26

Tuesday, September 23

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And are not to be construed as regulation or official board position
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Complete Conflict of Interest forms and Travel Vouchers

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