

State of Misconsin 2001 - 2002 LEGISLATURE

D-NOTE

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LRBb0770/L MDK:hmh:kif

SDC:.....Keckhaver - CN1504,CN9516 Regulation of cemeteries; conveyances of cemetery lots

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2001 SENATE BILL 55



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1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 25, line 3: after that line insert:

3 "Section 134e. 15.07 (1) (b) 23. of the statutes is created to read:

4 15.07 (1) (b) 23. Cemetery board.

5 Section 134m. 15.07 (1) (cm) of the statutes is amended to read:

15.07 (1) (cm) The term of one member of the ethics board shall expire on each
May 1. The terms of 3 members of the development finance board appointed under

s. 15.155 (1) (a) 6. shall expire on May 1 of every even–numbered year and the terms

of the other 3 members appointed under s. 15.155 (1) (a) 6. shall expire on May 1 of

every odd-numbered year. The terms of the 3 members of the land and water

conservation board appointed under s. 15.135 (4) (b) 2. shall expire on January 1. The term of the member of the land and water conservation board appointed under s. 15.135 (4) (b) 2m. shall expire on May 1 of an even–numbered year. The terms of members of the real estate board shall expire on July 1. The terms of the appraiser members of the real estate appraisers board and the terms of the auctioneer and auction company representative members of the auctioneer board shall expire on May 1 in an even–numbered year. The terms of the cemetery authority business representative members of the cemetery board shall expire on May 1 in an even–numbered year.

SECTION 134s. 15.07 (1) (cs) of the statutes is amended to read:

15.07 (1) (cs) No member of the auctioneer board, cemetery board, real estate appraisers board, or real estate board may be an officer, director, or employee of a private organization that promotes or furthers any profession or occupation regulated by that board.".

2. Page 25, line 7: after that line insert:

"Section 135m. 15.07 (3) (b) of the statutes is amended to read:

15.07 (3) (b) Except as provided in par. (bm), each board not covered under par. (a) shall meet annually, and may meet at other times on the call of the chairperson or a majority of its members. The auctioneer board, the cemetery board, the real estate board, and the real estate appraisers board shall also meet on the call of the secretary of regulation and licensing or his or her designee within the department.".

3. Page 25, line 10: after that line insert:

"SECTION 136b. 15.07 (3) (bm) 5. of the statutes is created to read:

15.07 (3) (bm) 5. The cemetery board shall meet at least 4 times each year.

1	SECTION 136r. 15.07 (5) (z) of the statutes is created to read:
2	15.07 (5) (z) Members of the cemetery board, \$25 per day.".
3	4. Page 31, line 15: after that line insert:
4	"Section 182g. 15.405 (3m) of the statutes is created to read:
5	15.405 (3m) CEMETERY BOARD. (a) In this subsection:
6	1. "Business representative" has the meaning given in s. 452.01 (3k).
7	2. "Licensed cemetery authority" has the meaning given in s. 157.061 (8r).
8	3. "Religious cemetery authority" has the meaning given s. 157.061 (15m).
9	(b) There is created a cemetery board, attached to the department of regulation
10	and licensing under s. 15.03, consisting of the following members appointed for
11	4-year terms:
12	1. Four members, each of whom is a business representative of a licensed
13	cemetery authority.
14	2. A representative of the department of justice designated by the attorney
15	general.
16	3. Two public members.
17	(c) Of the members appointed under par. (b) 1., one member shall be a business
18	representative of a licensed cemetery authority organized or conducted for pecuniary
19	profit, one member shall be a business representative of a licensed cemetery
20	authority not organized or conducted for pecuniary profit, one member shall be a
21	business representative of a licensed cemetery authority that is a city, village, town,
22	or county, and no member may be a business representative of a religious cemetery
23	authority.

(d) No member of the cemetery board may serve more than 2 terms.".

1	5. Page 302, line 24: after that line insert:
2	"Section 465p. 20.165 (1) (q) of the statutes is created to read:
3	20.165 (1) (q) Cemetery and mausoleum trustee disbursements. From the
4	cemetery management insurance fund, a sum sufficient to make disbursements to
5	trustees under the rules promulgated under s. 157.117 (4) (a).".
6	6. Page 468, line 19: after that line insert:
7	"Section 1104p. 25.17 (1) (at) of the statutes is created to read:
8	25.17 (1) (at) Cemetery management insurance fund (s. 25.86);".
9	7. Page 477, line 11: after that line insert:
10	"Section 1144m. 25.86 of the statutes is created to read:
11	25.86 Cemetery management insurance fund. There is established a
12	separate nonlapsible trust fund designated as the cemetery management insurance
13	fund, to consist of each of the following:
14	(1) The moneys received from death certificate filing fees under s. 69.22 (1) (e).
15	(2) The moneys received from the issuance of copies of death certificates under
16	s. 69.22 (1) (f).".
17	8. Page 669, line 17: after that line insert:
18	"Section 2003t. 60.61 (2) (j) of the statutes is created to read:
19	60.61 (2) (j) Authorize burials under s. 157.066.
20	SECTION 2003x. 62.23 (7) (c) of the statutes is amended to read:
21	62.23 (7) (c) Purposes in view. Such regulations shall be made in accordance
22	with a comprehensive plan and designed to lessen congestion in the streets; to secure
23	safety from fire, panic and other dangers; to promote health and the general welfare
24	to provide adequate light and air, including access to sunlight for solar collectors and

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1	to wind for wind energy systems; to encourage the protection of groundwater
2	resources; to prevent the overcrowding of land; to avoid undue concentration of
3	population; to facilitate the adequate provision of transportation, water, sewerage,
4	schools, parks and other public requirements; to authorize burials if an ordinance is
5	enacted under s. 157.066; and to preserve burial sites, as defined in s. 157.70 (1) (b).
6	Such regulations shall be made with reasonable consideration, among other things,
7	of the character of the district and its peculiar suitability for particular uses, and
8	with a view to conserving the value of buildings and encouraging the most
9	appropriate use of land throughout such city.".
10	9. Page 693, line 7: after "in" insert ", together with the fee required under s.
11	69.22 (1) (e),".
12	10. Page 698, line 4: delete lines 4 to 6 and substitute:
13	"69.22 (1) (a) Except as provided under par. pars. (c) and (f), \$7 for issuing one
14	certified copy of a vital record and $$2 3 for any additional certified copy of the same
15	vital record issued at the same time.".
16	11. Page 699, line 6: after that line insert:
17	"Section 2096b. 69.22 (1) (e) of the statutes is created to read:
18	69.22 (1) (e) Ten dollars for receiving a death certificate filed by a person
19	required to file a certificate of death under s. 69.18 (1) (b), which shall be forwarded
20	to the state treasurer under sub. (1r).
21	SECTION 2096bc. 69.22 (1) (f) of the statutes is created to read:
22	69.22 (1) (f) Eight dollars for issuing a copy of a death certificate, \$1 of which
23	shall be forwarded to the state treasurer under sub. (1r).".
24	12. Page 699, line 14: after that line insert:

1	"Section 2096f. 69.22 (1r) of the statutes is created to read:
2	69.22 (1r) By the 15th day of the first month following the end of a calendar
3	quarter, the state registrar and any person acting under this subchapter shall
4	forward to the state treasurer the amounts specified in sub. (1) (e) and (f) that are
5	received during the calendar quarter. The state treasurer shall credit all amounts
6	received under this subsection to the cemetery management insurance fund.".
7	13. Page 957, line 3: after that line insert:
8	"Section 2852bb. 157.061 (1) of the statutes is renumbered 157.061 (1c) and
9	amended to read:
10	157.061 (1c) "Burial" means entombment, inurnment or, interment, or
11	placement in a mausoleum, vault, crypt, or columbarium.
12	SECTION 2852bd. 157.061 (1b) of the statutes is created to read:
13	157.061 (1b) "Board" means the cemetery board.
14	SECTION 2852bf. 157.061 (1d) of the statutes is created to read:
15	157.061 (1d) "Burial space" means a space that is used or intended to be used
16	for the burial of human remains and, when used in reference to the sale, purchase,
17	or ownership of a burial space, includes the right to bury human remains in the
18	burial space.
19	SECTION 2852bh. 157.061 (1j) of the statutes is created to read:
20	157.061 (1j) "Business representative" has the meaning given in s. 452.01 (3k).
21	SECTION 2852bj. 157.061 (1p) of the statutes is created to read:
22	157.061 (1p) "Cemetery" means a place that is dedicated to and used or
23	intended to be used for the final disposition of human remains.
24	SECTION 2852bL. 157.061 (2m) of the statutes is amended to read:

1	157.061 (2m) "Cemetery lot" means a grave or 2 or more contiguous graves and,
2	when used in reference to the sale, purchase or ownership of a cemetery lot, includes
3	the right to bury human remains in that cemetery lot.
4	SECTION 2852bn. 157.061 (3) of the statutes is amended to read:
5	157.061 (3) "Cemetery merchandise" means goods associated with the burial
6	of human remains, including monuments, markers, nameplates, vases, and urns,
7	and any services that are associated with supplying or delivering those goods or with
8	the burial of human remains and that may be lawfully provided by a cemetery
9	authority, including opening and closing of a burial space. The term does not include
10	caskets or outer burial containers.
1.1	SECTION 2852bp. 157.061 (3g) of the statutes is created to read:
12	157.061 (3g) "Columbarium" means a building, structure, or part of a building
13	or structure that is used or intended to be used for the inurnment of cremains.
14	SECTION 2852br. 157.061 (3r) of the statutes is created to read:
15	157.061 (3r) "Columbarium space" means a niche, crypt, or specific place in a
16	columbarium that contains or is intended to contain cremains.
17	SECTION 2852bt. 157.061 (8g) of the statutes is created to read:
18	157.061 (8g) "Lawn crypt" means an interment space in chambers that are
19	preplaced at either a single depth or multiple depths and that are located primarily
20	underground.
21	SECTION 2852bv. 157.061 (8r) of the statutes is created to read:
22	157.061 (8r) "Licensed cemetery authority" means a cemetery authority that
23	is licensed under s. 440.91 (1).
24	SECTION 2852bx. 157.061 (11r) of the statutes is amended to read:

157.061 (11r) "Payment of principal" means the portion of a payment for the
purchase of a cemetery lot, cemetery merchandise or a mausoleum burial space that
represents the principal amount owed by the purchaser for the cemetery lot,
cemetery merchandise or mausoleum burial space, and does not include any portion
of the payment that represents any taxes, finance or interest charges, or insurance
premiums.
SECTION 2852by. 157.061 (14m) of the statutes is created to read:
157.061 (14m) "Registered cemetery authority" means a cemetery authority
that is registered under s. 440.91 (1m).
SECTION 2852da. 157.061 (15) of the statutes is amended to read:
157.061 (15) "Religious association" means any church, synagogue, or mosque
or any, incorporated college of a religious order, or religious society organized under
ch. 187.
SECTION 2852dc. 157.061 (15m) of the statutes is created to read:
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157.061 (15m) "Religious cemetery authority" means a cemetery authority of a cemetery owned and operated by a religious association. Section 2852de. 157.061 (17) of the statutes is amended to read:
157.061 (15m) "Religious cemetery authority" means a cemetery authority of a cemetery owned and operated by a religious association. SECTION 2852de. 157.061 (17) of the statutes is amended to read: 157.061 (17) "Undeveloped space" means a mausoleum space, columbarium
157.061 (15m) "Religious cemetery authority" means a cemetery authority of a cemetery owned and operated by a religious association. SECTION 2852de. 157.061 (17) of the statutes is amended to read: 157.061 (17) "Undeveloped space" means a mausoleum space, columbarium space, or lawn crypt that is not ready for the burial of human remains on the date
157.061 (15m) "Religious cemetery authority" means a cemetery authority of a cemetery owned and operated by a religious association. SECTION 2852de. 157.061 (17) of the statutes is amended to read: 157.061 (17) "Undeveloped space" means a mausoleum space, columbarium space, or lawn crypt that is not ready for the burial of human remains on the date of the sale of the mausoleum space, columbarium space, or lawn crypt.
157.061 (15m) "Religious cemetery authority" means a cemetery authority of a cemetery owned and operated by a religious association. Section 2852de. 157.061 (17) of the statutes is amended to read: 157.061 (17) "Undeveloped space" means a mausoleum space, columbarium space, or lawn crypt that is not ready for the burial of human remains on the date of the sale of the mausoleum space, columbarium space, or lawn crypt. Section 2852dg. 157.062 (1) of the statutes is amended to read:
157.061 (15m) "Religious cemetery authority" means a cemetery authority of a cemetery owned and operated by a religious association. Section 2852de. 157.061 (17) of the statutes is amended to read: 157.061 (17) "Undeveloped space" means a mausoleum space, columbarium space, or lawn crypt that is not ready for the burial of human remains on the date of the sale of the mausoleum space, columbarium space, or lawn crypt. Section 2852dg. 157.062 (1) of the statutes is amended to read: 157.062 (1) Organization. Seven or more residents of the same county may

by lot into 3 classes, who shall hold their offices for 1, 2, and 3 years, respectively. Within 3 days, the chairperson and secretary shall certify the corporate name, the names, home addresses and business addresses of the organizers and of the trustees, and their classification, and the annual meeting date acknowledged by them, and except as provided in sub. (9), deliver the certification to the department of financial institutions. The association then has the powers of a corporation.

Section 2852di. 157.062 (2) of the statutes is amended to read:

157.062 (2) AMENDMENTS. The association may change its name, the number of trustees or the annual meeting date by resolution at an annual meeting, or special meeting called for such purpose, by a majority vote of the members present, and, except as provided in sub. (9), by delivering to the department of financial institutions a copy of the resolution, with the date of adoption, certified by the president and secretary or corresponding officers.

SECTION 2852dk. 157.062 (3) of the statutes is amended to read:

157.062 (3) Validation. When there shall have been a bona fide attempt to organize a cemetery association, but a failure to record a properly drawn and executed certificate of organization, and it has in good faith bought and platted grounds and conveyed cemetery lots <u>burial spaces</u> and carried on business for over 25 years, the same shall be a body corporate from the date of conveyance to it of real estate, and its transfers and other transactions are validated.

Section 2852dm. 157.062 (4) (a) of the statutes is amended to read:

157.062 (4) (a) An annual election shall be held during the annual meeting. The annual meeting, and any special meeting described in sub. (2), shall be held at a place in the county chosen by the trustees upon public notice as required by the bylaws. Trustees chosen after the first election shall be proprietors of eemetery lots

burial spaces in the cemetery, residents of the state, and hold office for 3 years. Election shall be by ballot and a plurality shall elect. Each owner of one or more cemetery lots burial spaces is entitled to one vote, and one of several owners of a cemetery lot burial space, designated by the majority of them, shall cast the vote.

Section 2852do. 157.062 (5) of the statutes is amended to read:

157.062 (5) TRUSTEES; DUTIES, REPORT. The trustees may fill vacancies for the unexpired term. One shall be chosen president, and they shall appoint a secretary and treasurer, and may require security of the treasurer. The trustees shall manage the affairs and property of the association and control and beautify the cemetery, and may establish regulations for those purposes. The trustees shall make and file written reports as required in s. 157.62 (1) and (2).

SECTION 2852dq. 157.062 (6) (b) of the statutes is amended to read:

group that was never properly organized as a cemetery association, has cemetery grounds and human remains are buried in the cemetery grounds, 5 or more members, or persons interested as determined by order of the circuit judge under par. (c), may publish a class 3 notice, under ch. 985, in the municipality in which the cemetery is located, of the time, place, and object of the meeting, assemble, and reorganize by the election of trustees and divide them into classes as provided in sub. (1), the commencement of the terms to be computed from the next annual meeting date. The secretary shall enter the proceedings of the meeting on the records. The association is reorganized upon delivery of a copy of the proceedings to the department of financial institutions, except as provided in sub. (9). Upon reorganization, the title to the cemetery grounds, trust funds, and all other property of the association or group vests in the reorganized association, under the control of

the trustees. The reorganized association may continue the name of the dissolved association or may adopt a new name.

SECTION 2852ds. 157.062 (6) (c) of the statutes is amended to read:

157.062 (6) (c) If an association is dissolved under par. (a) or any group has never been properly organized as cemetery association, and there are fewer than 5 members living or residing in the county where the cemetery is located, the circuit judge for the county shall upon the petition of any person interested, make an order determining who are persons interested in the cemetery. Any adult person who owns an interest in any eemetery lot burial space in the cemetery, who is related to any person buried in the cemetery, or who is a descendant, brother, sister, nephew, niece, or surviving spouse of a member of the dissolved association, is an interested person. The circuit judge may make the order upon evidence he or she deems sufficient, with or without hearing. The order need not contain the names of all persons interested, but shall contain the names of at least 5 such persons.

SECTION 2852du. 157.062 (9) of the statutes is repealed.

SECTION 2852dw. 157.063 of the statutes is created to read:

157.063 General duties and powers of board. (1) In addition to the other duties and powers of the board under this subchapter, the board shall do each of the following:

- (a) Advise the secretary of regulation and licensing on matters relating to cemeteries, to this subchapter or subch. VIII of ch. 440, or to the board.
- (b) Independently exercise its powers, duties, and functions that are specified in this subchapter and subch. VIII of ch. 440.
- (c) Be the supervising authority of all personnel, other than shared personnel, engaged in the review, investigation, or handling of information regarding

- investigations and disciplinary matters affecting persons who are registered or licensed by the department under subch. VIII of ch. 440, or in the exercise of administrative discretion with regard to the discipline of those persons.
- (d) Maintain, in conjunction with the board's operations, in central locations designated by the department, all records pertaining to the functions independently retained by the board.
- (e) Compile and keep current a register of the names and addresses of all persons who are registered or licensed by the department under subch. VIII of ch. 440 that is retained by the department and that is available for public inspection during the days specified in s. 230.35 (4) (a). The department may also make the register available to the public by electronic transmission.
 - (2) The board does not have rule—making authority.

Section 2852dy. 157.064 (2) of the statutes is amended to read:

157.064 (2) A cemetery or religious association incorporated in this state and having a cemetery in or near a 1st or 2nd class city and any cemetery described under s. 157.065 (3m) (d) may acquire by gift or purchase up to 30 acres of adjoining lands for cemetery purposes, and may pay for it wholly or partly from its cemetery lot burial space sales.

SECTION 2852fb. 157.064 (6) of the statutes is amended to read:

157.064 (6) Whenever the majority of the members of a cemetery association, or of a religious association authorized to hold lands for cemetery purposes, present at an annual meeting or special meeting called for such purpose vote to convey all of the cemetery association's or religious association's cemetery property, trust funds and other property used for cemetery purposes to another cemetery association or religious association, the trustees of the association shall transfer the property upon

the acceptance of the transfer by the other association by affirmative vote of a
majority of its members present at an annual meeting or special meeting called for
that purpose. Upon such acceptance, the title to the cemetery property, trust funds
and other property of the transferring association vests in the accepting association
under the control of the trustees of the accepting association. A conveyance under
this subsection is subject to s. 157.08 (2). This subsection does not apply to a religious
society organized under ch. 187 cemetery authority.

SECTION 2852fd. 157.065 (1) (b) 4. of the statutes is repealed.

Section 2852ff. 157.066 of the statutes is created to read:

157.066 Burial spaces not located in cemeteries. (1) A city, village, or town may enact and enforce an ordinance that allows a person to bury human remains in a burial space that is not located in a cemetery.

(2) Unless a city, village, or town has enacted an ordinance under sub. (1), no person may bury human remains in the city, village, or town in a burial space that is not located in a cemetery.

SECTION 2852fh. 157.07 (1) of the statutes is amended to read:

157.07 (1) A cemetery authority shall cause to be surveyed and platted by a land surveyor registered in this state those portions of the lands that are from time to time required for burial used, after the effective date of this subsection [revisor inserts date], for burials, into eemetery lots burial spaces, drives, and walks, and record a plat or map of the land in the office of the register of deeds. The plat or map may not be recorded unless laid out and platted to the satisfaction of the county board of the county, and the town board of the town, in which the land is situated, or, if the land is situated within a 1st class city, then only by the common council of that city.

SECTION 2852fj. 157.07 (5) of the statutes is amended to read:

157.07 (5) The cemetery authority may vacate or replat any portion of its cemetery upon the filing of a petition with the circuit court describing the portion and setting forth the facts and reasons therefor. The court shall fix a time for hearing and direct publication of a class 3 notice, under ch. 985, and the court shall order a copy of the notice to be mailed to at least one interested person, as to each separate parcel involved, whose post-office address is known or can be ascertained with reasonable diligence, at least 20 days before such hearing. If the court finds that the proposed vacating or replatting is for the best interest of the cemetery authority and that the rights of none to whom eemetery lets burial spaces have been conveyed will be injured, it shall enter an order reciting the jurisdictional facts and its findings and authorizing the vacating or replatting of the lands of the cemetery. The order shall be effective when recorded by the register of deeds.

SECTION 2852fL. 157.07 (6) of the statutes is amended to read:

157.07 (6) This section does not apply to a religious society organized under ch.

187 cemetery authority.

Section 2852fn. 157.08 (1) of the statutes is amended to read:

authority may sell and convey eemetery lots burial spaces. Conveyances shall be signed by the chief officer of the cemetery authority, and by the secretary or clerk of the cemetery authority, if any. Before delivering the conveyance to the grantee, the cemetery authority shall enter on records kept for that purpose, the date and consideration and the name and residence of the grantee. The conveyances may be recorded with the register of deeds.

SECTION 2852fp. 157.08 (2) (a) of the statutes is amended to read:

authority and used or intended to be used for the burial of the human remains of the purchaser or the purchaser's family members, the purchaser's interests in the ownership of, title to, or right to use the cemetery lot or mausoleum burial space are not affected or limited by any claims or liens of other persons against the cemetery authority.

SECTION 2852fr. 157.08 (2) (b) of the statutes is renumbered 157.08 (2) (b) 1. (intro.) and amended to read:

157.08 (2) (b) 1. (intro.) Before a cemetery authority sells or encumbers any cemetery land, except for a sale described in par. (a) takes any of the following actions, the cemetery authority shall notify the department in writing of the proposed sale or encumbrance.:

3. If within 60 days after the department is notified of the proposed sale or encumbrance under subd. 1. the department notifies the cemetery authority in writing that the department objects to the sale or encumbrance proposed action, the cemetery authority may not sell or encumber the cemetery land take the action unless the department subsequently notifies the cemetery authority in writing that the objection is withdrawn.

4. The department may object to a sale or encumbrance an action under subd.

3. only if it determines that the cemetery authority will not be financially solvent or that the rights and interests of owners of cemetery lots and mausoleum burial spaces will not be adequately protected if the sale or encumbrance occurs action is taken.

The department shall promulgate rules that establish requirements and procedures for making a determination under this subdivision.

1	5. The department may, before the expiration of the 60-day period <u>under subd.</u>
2	3., notify the cemetery authority in writing that the department approves of the sale
3	or encumbrance action. Upon receipt of the department's written approval, the
4	cemetery authority may sell or encumber the cemetery land take the action and is
5	released of any liability under this paragraph.
6	6. The department shall make every effort to make determinations under this
7	paragraph in an expeditious manner.
8	SECTION 2852ft. 157.08 (2) (b) 1. a., b., c. and d. of the statutes are created to
9	read:
10	157.08 (2) (b) 1. a. Sells or encumbers any cemetery land, except for a sale
11	described in par. (a).
12	b. Transfers ownership or control of 50% or more of the assets or stock of the
13	cemetery.
14	c. Engages in a transaction that results in a person acquiring ownership or
15	control of 50% or more of the stock of the cemetery.
16	d. Transfers responsibility for management or operation of the cemetery
17	authority.
18	SECTION 2852fu. 157.08 (2) (b) 2. of the statutes is created to read:
19	157.08 (2) (b) 2. The department shall promulgate rules that specify the
20	documentation that must be submitted with a notification under subd. 1.
21	SECTION 2852fw. 157.08 (5) of the statutes is amended to read:
22	157.08 (5) Subsections (1) and (2) (b) do not apply to a religious society
23	organized under ch. 187, cemetery authority and sub. (2) (b) does not apply to a
24	cemetery authority that is not required to be registered <u>licensed</u> under s. 440.91 (1)
25	and that is not organized or conducted for pecuniary profit.

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157.10 (4) The department shall promulgate rules that interpret the requirements of this section and require any person who transfers an interest in a burial space to provide the transferee with a written notice, prepared by the department, that describes the requirements of this section.

Section 2852jd. 157.11 (title) of the statutes is amended to read:

157.11 (title) Improvement and care of cemetery lots <u>burial spaces</u> and grounds.

SECTION 2852jf. 157.11 (1m) of the statutes is created to read:

157.11 (1m) DUTY TO MAINTAIN. A cemetery authority shall maintain a cemetery, including burial spaces, grounds, landscaping, roads, parking lots, fences, buildings, and other structures, in a reasonable manner at all times.

SECTION 2852jh. 157.11 (2) of the statutes is amended to read:

157.11 (2) REGULATIONS. The cemetery authority may make regulations for management and care of the cemetery. No person may plant, in the cemetery, trees or shrubs, nor erect wooden fences or structures or offensive or dangerous structures or monuments, nor maintain them if planted or erected in violation of the regulations. The cemetery authority may require any person owning or controlling a cemetery let burial space to do anything necessary to comply with the regulations by giving reasonable personal notice in writing if the person is a resident of the state, otherwise by publishing a class 3 notice, under ch. 985, in the county. If the person fails to comply within 20 days thereafter, the cemetery authority may cause it to be done and recover from the person the expense. The cemetery authority may also impose a forfeiture not exceeding \$10 for violation of the regulations posted in 3 conspicuous places in the cemetery, recoverable under ch. 778. Each employee and

agent of the cemetery authority shall have constable powers in enforcing the regulations.

SECTION 2852jj. 157.11 (3) of the statutes is amended to read:

157.11 (3) Contracts. The cemetery authority may contract with persons who own or are interested in a cemetery lot burial space for its care. The contract shall be in writing, may provide that the cemetery lot burial space shall be forever exempt from taxes, assessments, or charges for its care and the care and preservation of the grounds, shall express the duty of the cemetery authority, shall be recorded in a book kept for that purpose, and shall be effective when the consideration is paid or secured.

Section 2852iL. 157.11 (4) of the statutes is amended to read:

157.11 (4) Associations of relatives. Persons owning a cemetery let burial space or having relatives buried in a cemetery may incorporate an association to hold and occupy a previously constituted cemetery, and to preserve and care for the same. Section 157.062 shall apply to the association. Nothing in this subsection shall give rights of burial. A municipality may lease a municipal cemetery to a cemetery association for preservation and may contract to permit the association to use cemetery funds therefor. Such leases and contracts may be revoked at will by the municipal board.

SECTION 2852jn. 157.11 (5) of the statutes is amended to read:

157.11 (5) Sum required. The cemetery authority shall annually fix the sum necessary for the care of cemetery lots <u>burial spaces</u> and care and improvement of the cemetery, or to produce a sufficient income for those purposes.

Section 2852jp. 157.11 (7) (a) of the statutes is amended to read:

lots <u>burial spaces</u> amounts not to exceed the amounts reasonably required for actual and necessary costs for cleaning and care of <u>cemetery lots burial spaces</u> and care and improvement of the cemetery. Notice of the assessment, along with a copy of this section, shall be mailed to each owner or person having charge of a <u>cemetery lot burial space</u>, at the owner's or person's last—known post—office address, directing payment to the cemetery authority within 30 days and specifying that such assessments are a personal liability of the owner or person.

SECTION 2852jr. 157.11 (7) (b) of the statutes is amended to read:

157.11 (7) (b) The cemetery authority may fix and determine the sum reasonably necessary for the care of the grave or cemetery lot burial space in reasonable and uniform amounts, which amounts shall be subject to the approval of the court, and may collect those amounts as part of the funeral expenses.

SECTION 2852jt. 157.11 (7) (c) of the statutes is amended to read:

157.11 (7) (c) Before ordering distribution of the estate of a deceased person, the court shall order paid any assessment under this section, or the sum so fixed for the care of the cemetery lot or grave burial space of the deceased.

SECTION 2852jv. 157.11 (7) (d) of the statutes is amended to read:

157.11 (7) (d) When uniform care of a cemetery lot burial space has been given for 2 consecutive years or more, for which assessments are unpaid, after notice as provided in sub. (2), right to burial is forfeited until delinquent assessments are paid. When uniform care has been given for 5 consecutive years or more and the assessments are unpaid, upon like notice, title to all unoccupied parts of the cemetery let burial space shall pass to the cemetery authority and may be sold, the payment of principal to be deposited into the care fund. Before depositing the payment of

1	principal into the care fund, the cemetery authority may retain an amount necessary
2	to cover the cemetery authority's administrative and other expenses related to the
3	sale, but the amount retained may not exceed 50% of the proceeds.
4	SECTION 2852jx. 157.11 (8) of the statutes is repealed.
5	SECTION 2852jz. 157.11 (9) (title) of the statutes is repealed and recreated to
6	read:
7	157.11 (9) (title) Gifts.
8	SECTION 2852Lb. 157.11 (9) (a) of the statutes is renumbered 157.11 (9) (b) and
9	amended to read:
10	157.11 (9) (b) Before a cometery authority receives a gift, the surety bonds of
11	the cemetery authority shall be increased to cover such amount if it does not then do
12	so. If the bonds are not filed, or the If a cemetery authority fails to do anything
13	required by this subsection, the judge may appoint a trustee, and all property and
14	money so given in the manner described under par. (am) and evidences of title and
15	securities shall be delivered to the trustee.
16	SECTION 2852Ld. 157.11 (9) (am) of the statutes is created to read:
17	157.11 (9) (am) If a cemetery authority receives a gift for the improvement,
18	maintenance, repair, preservation, or ornamentation of any burial space or structure
19	in the cemetery, it shall either expend the income and proceeds of the gift or deposit
20	the proceeds into a trust account at a financial institution, as defined in s. 705.01 (3),
21	according to the terms of the gift and regulations of the cemetery authority. A
22	cemetery authority that receives a gift shall maintain a gift ledger that accounts for
23	all receipts and disbursements of gifts.
24	SECTION 2852Lf. 157.11 (9g) (title) of the statutes is amended to read:
25	157 11 (Qm) (title) CARE BIND BOD GEMETERY LOTS BIDIAL SPACES

SECTION 2852Lh. 157.11 (9g) (a) 1. (intro.) of the statutes is amended to read:

157.11 (9g) (a) 1. (intro.) Except as provided in ss. 66.0603 (1) (c) 66.0603 (1m) (c) and 157.19 (5) (b), funds that are received by a cemetery authority for the care of a cemetery lot <u>burial space</u> shall be invested in one or more of the following manners:

SECTION 2852Lj. 157.11 (9g) (a) 1. c. of the statutes is amended to read:

157.11 (9g) (a) 1. c. If not invested as provided in subd. 1. a. or b., otherwise deposited by the cemetery authority in an investment approved by the department if the care funds are segregated and invested separately from all other moneys held by the cemetery authority and if the cemetery authority submits to the department a written statement by an investment advisor licensed under ch. 551, or a broker, as defined in s. 408.102 (1) (c), that the investment is made in accordance with the standards specified in s. 881.01.

SECTION 2852LL. 157.11 (9g) (a) 2. of the statutes is amended to read:

permit the cemetery authority to withdraw the care fund's principal amount, but may permit the withdrawal of interest, dividends, or capital gains earned during the most recently completed calendar year. The income from the investment of a care fund for the care of eemetery lots burial spaces may be used only to maintain the cemetery lots burial spaces and grounds, except that if the amount of income exceeds the amount necessary to maintain the cemetery lots burial spaces or grounds properly, the excess amount may be used to maintain any other portion of the cemetery, including mausoleums. If the care funds are deposited with a city or county, or previously deposited with a village, there shall be paid to the cemetery authority annually interest on funds so deposited of not less than 2% per year. The governing body of any city or county, or any village or town in the case of previous

deposits, may determine to return all or a part of any funds deposited by a cemetery authority, and that cemetery authority shall accept the returned funds within 30 days after receiving written notice of that action. If the cemetery authority is dissolved or becomes inoperative, the county or city shall use the interest on the funds for the care and upkeep of the cemetery. Deposit shall be made and the income paid over from time to time, not less frequently than once each year, and receipts in triplicate shall be given, one filed with the county clerk, one with the cemetery authority and one given to the person making the deposit. Deposits shall be in the amount of \$5 or a multiple thereof. Records and receipts shall specify the cemetery let burial space for the care of which the deposit is made. Reports of money received for care and of money and property received as gifts shall be made annually as provided in s. 157.62 (2).

SECTION 2852Ln. 157.11 (9g) (c) of the statutes is amended to read:

157.11 (9g) (c) Except as provided in sub. (11), any Any cemetery authority that sells a cemetery lot, lawn crypt, or columbarium space on or after November 1, 1991 the effective date of this paragraph [revisor inserts date], shall deposit 15% of each payment of principal into a care fund under par. (a) within 30 days after the last day of the month in which the payment is received, except as provided in sub. (7) (d) and s. 157.115 (2) (f). The total amount deposited must equal 15% of the total amount of all payments of principal that have been received, but not less than \$25.

Section 2852Lp. 157.11 (10) of the statutes is amended to read:

157.11 (10) EXEMPTION FOR RELIGIOUS SOCIETIES CEMETERY AUTHORITIES.

Subsections (1) to (9), (9g) (a) and (b), (9m) and (9r) do not apply, but sub. (9g) (c) does apply, to a religious society organized under ch. 187 cemetery authority.

SECTION 2852Lr. 157.11 (11) of the statutes is repealed.

1	SECTION 2852ob. 157.115 (title) of the statutes is amended to read:
2	157.115 (title) Abandonment of cemeteries and cemetery lots burial
3	spaces.
4	SECTION 28520d. 157.115 (1) (b) 1. of the statutes is renumbered 157.115 (1)
5	(b) and amended to read:
6	157.115 (1) (b) When a If a municipality in which a cemetery is located
7	determines that the cemetery authority fails has failed to care for the cemetery for
8	a period of one or more years 6 months or more, the municipality in which the
9	cemetery is located shall notify the cemetery authority that it has 90 days to correct
10	the failure. Upon a showing of good cause, the municipality may grant the cemetery
11	authority one 90-day extension to correct the failure. If the municipality finds that
12	the cemetery authority has failed to correct the failure within the deadline specified
13	in the notice or extension, the municipality may, after a public hearing, take control
14	of the cemetery, manage and care for the cemetery and, collect and manage all trust
15	funds connected with the cemetery other than trust funds received by a will, or take
16	any other action necessary to provide for the care of the cemetery. The municipality
17	may collect from the cemetery authority any costs incurred by the municipality in
18	exercising its authority under this paragraph.
19	Section 2852of. 157.115 (1) (b) 2. of the statutes is repealed.
20	Section 2852oh. 157.115 (1) (c) of the statutes is repealed.
21	Section 28520j. 157.115 (1) (d) of the statutes is created to read:
22	157.115 (1) (d) Upon application by the department, a court may enjoin a
23	person from acquiring ownership or control of a cemetery if the person has
24	abandoned another cemetery, or has owned or operated another cemetery that is
2 5	subsequently controlled by a municipality under par. (b).

1	SECTION 28520L. 157.115 (2) (title) of the statutes is amended to read:
2	157.115 (2) (title) Abandonment of cemetery lots burial spaces.
3	Section 2852on. 157.115 (2) (a) 1. (intro.) of the statutes is amended to read:
4	157.115 (2) (a) 1. (intro.) "Abandoned lot space" means one or more graves of
5	a cemetery lot burial spaces that is are not owned by the cemetery authority of the
6	cemetery in which the cemetery lot is burial spaces are located if those graves burial
7	spaces have not been used for the burial of human remains and if, according to the
8	records of the cemetery authority, all of the following apply during the 50-year period
9	immediately preceding the date on which the notice requirement under par. (c) is
10	satisfied:
11	SECTION 2852op. 157.115 (2) (a) 1. a. of the statutes is amended to read:
12	157.115 (2) (a) 1. a. No owner has transferred any ownership interest in the
13	cemetery lot burial space to any other person.
14	Section 2852or. 157.115 (2) (a) 1. b. of the statutes is amended to read:
15	157.115 (2) (a) 1. b. No owner has purchased or sold another cemetery lot or a
16	mausoleum burial space in the cemetery.
17	SECTION 2852ot. 157.115 (2) (a) 1. c. of the statutes is amended to read:
18	157.115 (2) (a) 1. c. No other grave in that cemetery lot burial space or adjoining
19	cemetery lot or adjoining mausoleum burial space that is owned or partially owned
20	by an owner has been used for the burial of human remains.
21	SECTION 2852ov. 157.115 (2) (a) 1. d. of the statutes is amended to read:
22	157.115 (2) (a) 1. d. No grave marker, monument, or other memorial has been
23	installed on the cemetery lot <u>burial space</u> .
24	SECTION 28520x. 157.115 (2) (a) 1. e. of the statutes is amended to read:

1	157.115 (2) (a) 1. e. No grave marker, monument, or other memorial has been
2	installed on any other cemetery lot burial space, in the same cemetery, that is owned
3	or partially owned by an owner.
4	SECTION 28520z. 157.115 (2) (a) 1. g. of the statutes is amended to read:
5	157.115 (2) (a) 1. g. The cemetery authority has not been contacted by an owner
6	or assignee or received any other notice or evidence to suggest that an owner or
7	assignee intends to use the cemetery lot burial space for a future burial of human
8	remains.
9	Section 2852pb. 157.115 (2) (a) 2. of the statutes is amended to read:
10	157.115 (2) (a) 2. "Assignee" means a person who has been assigned in the
11	deceased owner's will or in any other legally binding written agreement, or who is
12	entitled to receive under ch. 852, an ownership interest in the abandoned cemetery
13	let space.
14	SECTION 2852pd. 157.115 (2) (a) 3. of the statutes is amended to read:
15	157.115 (2) (a) 3. "Owner" means a person who, according to the records of the
16	cemetery authority of the cemetery in which an abandoned cemetery let space is
17	located, owns or partially owns the abandoned cemetery lot space.
18	SECTION 2852pf. 157.115 (2) (b) of the statutes is amended to read:
19	157.115 (2) (b) No cemetery authority may resell an abandoned cemetery lot
20	space unless the cemetery authority complies with the requirements in this
21	subsection or the abandoned space is sold by a trustee under s. 157.117.
22	SECTION 2852ph. 157.115 (2) (c) of the statutes is amended to read:
23	157.115 (2) (c) The cemetery authority shall mail to each owner, at each owner's
24	last-known address, a notice of the cemetery authority's intent to resell the
25	abandoned cemetery lot space as provided in this subsection. If an owner is buried

in the cer	netery in w	hich	the a	bandon	ed cemete	ry lot	space is loca	ted or if t	he
cemetery	authority	has	any	other	evidence	that	reasonably	supports	a
determina	ation by the	ceme	etery a	authori	ty that the	owne	r is deceased	, no notice	is
required u	ınder this p	aragr	aph.						

Section 2852pj. 157.115 (2) (d) (intro.) of the statutes is amended to read:

157.115 (2) (d) (intro.) If no notice is required under par. (c) or if, within 60 days after notice is mailed under par. (c), no owner or assignee contacts the cemetery authority to express an intent to use the abandoned cemetery lot space for a future burial of human remains, the cemetery authority shall publish in a newspaper of general circulation in the county in which the abandoned lot space is located, a class 3 notice under ch. 985 that includes all of the following:

SECTION 2852pL. 157.115 (2) (d) 1. of the statutes is amended to read:

157.115 (2) (d) 1. The location of the abandoned let space.

SECTION 2852pn. 157.115 (2) (d) 3. of the statutes is amended to read:

157.115 (2) (d) 3. A statement that, unless an owner or assignee contacts the cemetery authority within the period specified in par. (e), the cemetery authority intends to resell the abandoned let space as provided in this subsection.

SECTION 2852pp. 157.115 (2) (e) of the statutes is amended to read:

157.115 (2) (e) If within 60 days after notice is published under par. (c) no owner or assignee contacts the cemetery authority to express an intent to use the abandoned let space for a future burial of human remains, the cemetery authority shall bring an action in the circuit court of the county in which the abandoned let space is located for a judgment that the cemetery let burial space is an abandoned let space and an order transferring ownership of the abandoned let space to the cemetery authority.

SECTION 2852pr. 157.115 (2) (f) of the statutes is amended to read:

157.115 (2) (f) If within one year after the circuit court enters a judgment and order under par. (e) no owner or assignee contacts the cemetery authority to express an intent to use the abandoned let space for a future burial of human remains, the cemetery authority may resell the abandoned let space, except as provided in par. (g). The payment of principal shall be deposited into the care fund. Before depositing the payment of principal into the care fund, the cemetery authority may retain an amount necessary to cover the cemetery authority's administrative and other expenses related to the sale, but the amount retained may not exceed 50% of the proceeds.

SECTION 2852pt. 157.115 (2) (g) of the statutes is amended to read:

157.115 (2) (g) If at any time before an abandoned let <u>space</u> is resold under par. (f) an owner or assignee contacts the cemetery authority to express an intent to use the abandoned let <u>space</u> for a future burial of human remains, the authority may not resell the abandoned let <u>space</u>, and ownership of the abandoned let <u>space</u> shall be transferred to the owner or assignee. The cemetery authority shall pay all costs of transferring ownership under this paragraph.

SECTION 2852pv. 157.115 (2) (h) of the statutes is amended to read:

157.115 (2) (h) Nothing in this subsection prohibits a cemetery authority from seeking the authority to resell more than one abandoned lot space by publishing a single class 3 notice under par. (d) or bringing a single action under par. (e) that applies to all of the abandoned lots spaces for which such authority is sought.

Section 2852px. 157.117 of the statutes is created to read:

157.117 Trustees for certain cemeteries and mausoleums. (1)
DEFINITIONS. In this section:

- (a) "Cemetery" does not include a cemetery the ownership, control, or management of which has been assumed by a municipality. For purposes of this paragraph, a municipality is considered to have assumed the ownership, control, or management of a cemetery only if the municipality has adopted a resolution or enacted an ordinance that has the effect of assuming ownership, control, or management of the cemetery. "Cemetery" also does not include a cemetery owned and operated by a religious cemetery authority.
 - (b) "Local governmental unit" means a municipality or county.
- (c) "Mausoleum" does not include a mausoleum owned and operated by a religious cemetery authority.
 - (d) "Municipality" means a city, village, or town.
 - (e) "Trustee" means a trustee appointed under sub. (2) (b).
- (2) Appointment of trustee. (a) In response to a petition from the board or upon his or her own motion, the attorney general may petition the circuit court for the county in which a cemetery or mausoleum is located for the appointment of a trustee for the cemetery or mausoleum. If the attorney general petitions the court on his or her own motion, the attorney general shall serve a copy of the petition on the board and the municipality and county within which the cemetery is located.
- (b) A court shall schedule a hearing on a petition filed under par. (a) within 90 days after the petition is filed with the court. If the court finds after a hearing that a cemetery or mausoleum is neglected, abandoned, in disuse, improperly maintained, or financially unsound, the court shall appoint as a trustee for the cemetery or mausoleum a capable and competent person to serve as trustee of the cemetery or mausoleum under this section, except that the court may not appoint the department or board as a trustee.

(c) An owner of a cemetery or mausoleum may petition the court in a proceeding
under par. (b) for an order surrendering title to the cemetery or mausoleum to a new
owner, other than the state, if the owner believes itself to be incapable of continuing
to operate the cemetery or mausoleum. The court may grant the petition if it finds
that the cemetery or mausoleum is neglected, abandoned, in disuse, improperly
maintained, or financially unsound. If the court grants the petition, it shall transfer
title to the cemetery or mausoleum to the new owner and appoint a trustee under par.
(b).

- (d) All disputes relating to the appointment of a trustee or the actions of a trustee appointed under this section shall be resolved by the court that appointed the trustee.
 - (3) Trustee powers and duties. (a) A trustee shall do each of the following:
- 1. Be responsible for the management, maintenance, and operation of each cemetery or mausoleum under trusteeship.
- 2. Comply with reporting requirements of s. 157.62 (2). A trustee shall provide the court with a copy of all reports filed under this subdivision.
- 3. Provide the court with any additional information, records, or reports that the court may direct.
- (b) A trustee may petition the court that appointed the trustee for any of the following:
- 1. Termination of the trusteeship and reversion of ownership and operation of a cemetery or mausoleum to the previous owner.
- 2. Termination of the trusteeship and transfer of ownership and operation of a cemetery or mausoleum to a new owner other than the state.

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section.

- 3. Removal and reinternment of human remains in accordance with the 1 2 requirements of this subchapter. 4. Termination of the trusteeship and closure of a cemetery or mausoleum after 3 removal and reinternment of human remains under subd. 3. 4 5 (c) A trustee may do any of the following: 1. Seek a new owner or operator of a cemetery or mausoleum, other than the 6 state, including actively marketing the cemetery or mausoleum and taking any other 7 action necessary or useful to effect the sale of the cemetery or mausoleum. 8 2. Assess burial spaces for cleaning, care, or improvement under s. 157.11 (7). 9 10 3. Expend funds disbursed from the cemetery management insurance fund for 11 the purpose of exercising its powers or carrying out its duties under this section. 12 4. Employ professional, legal, and technical experts, and any such other 13 managers, management personnel, agents, and employees as may be required, to 14 exercise the trustee's powers or carry out the trustee's duties under this section. 15 5. Take any other action necessary or useful to the management or trusteeship 16 of a cemetery or mausoleum. (4) DEPARTMENT AND BOARD POWERS AND DUTIES. (a) From the appropriation 17 under s. 20.165 (1) (q), the board shall make disbursements to trustees. The 18 department shall promulgate rules establishing requirements and procedures for 19 20 making the disbursements. (b) The department may promulgate rules to carry out the purposes of this 21
 - (5) TERMINATION OF TRUSTEESHIP. A court that appointed a trustee shall terminate the trusteeship if any of the following applies:

- (a) The owner or operator of a cemetery or mausoleum demonstrates to the satisfaction of the court that the conditions that necessitated the trusteeship have been remedied and that it is competent and capable of managing the cemetery or mausoleum.
- (b) The court finds that a new operator is competent and capable of managing the cemetery or mausoleum. Upon making a finding under this paragraph, the court shall approve the transfer of the management of the cemetery or mausoleum to the new operator.
- (c) The court approves the sale or transfer of a cemetery or mausoleum to a new owner, other than the state, that the court finds is capable and competent to manage the cemetery or mausoleum on a financially sound basis.
- (d) The court approves the closure of a cemetery or mausoleum after all human remains have been removed and reinterred.

SECTION 2852pz. 157.12 (2) (b) of the statutes is amended to read:

157.12 (2) (b) The department shall supervise construction of any public mausoleum and conversion of any building to a public mausoleum. Within 30 days after receiving written notice from the cemetery authority that the construction or conversion has been completed, the department shall inspect the public mausoleum and provide the cemetery authority with a written certification as to whether the construction or conversion complies with approved plans. If the department determines that, except for certain minor defects, the construction or conversion complies with the approved plans, the department may provide the cemetery authority with a written temporary certification of compliance that is contingent on the correction of those minor defects. A temporary certification is valid for a period designated by the department, not to exceed 6 months. No person may sell a

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mausoleum space, except an undeveloped space that is sold in accordance with s. ss. 440.92 and 440.922, or bury human remains in a public mausoleum unless a care fund has been established for the mausoleum under sub. (3) and the department has provided the cemetery authority with a certification or a temporary certification under this paragraph. If a cemetery authority that has been provided with a temporary certification notifies the department in writing before the date on which the temporary certification expires that the defects in the construction or conversion of the public mausoleum have been corrected, the department shall, within 30 days after receiving the notice, reinspect the public mausoleum and provide the cemetery authority with a written certification as to whether the construction or conversion complies with the approved plans. If a cemetery authority that has been provided with a temporary certification does not receive a written certification from the department before the date on which the temporary certification expires that the construction or conversion complies with the approved plans, then, beginning on the date on which the certification expires, no person may sell a mausoleum space, except an undeveloped space that is sold in accordance with s. ss. 440.92 and 440.922, or bury human remains in the public mausoleum until the defects are corrected and the department subsequently inspects the public mausoleum and provides the cemetery authority with a certification that the construction or conversion complies with the approved plans. The department may charge a reasonable fee to the cemetery authority for each inspection and certification provided under this paragraph if the inspection and certification are provided within the applicable 30-day period prescribed under this paragraph.

SECTION 2852qb. 157.12 (3) (b) of the statutes is amended to read:

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157.12 (3) (b) The cemetery's treasurer is the custodian of the fund. The treasurer shall file with the cemetery, at the cemetery's expense, a bond with sureties approved by the department of regulation and licensing to indemnify the cemetery against loss if the treasurer fails to maintain the fund. The amount of the bond shall be no less than the total of all payments of principal required under this section as stated in the most recent annual report filed by the cemetery authority under s. 157.62. No indemnity is required if the terms of sale of a mausoleum space require the purchaser to pay directly to a trust company in the state, designated by the cemetery as custodian of the fund. The fund shall be invested as provided in s. 157.19, and the manner in which the care funds are invested may not permit the withdrawal of the fund's principal amount, but may permit the withdrawal of interest, dividends, or capital gains earned during the most recently completed Income from investment may be used only to maintain the calendar vear mausoleum, except that if the amount of income exceeds the amount necessary to properly maintain the mausoleum the excess amount may be used to maintain any portion of the cemetery.

Section 2852qd. 157.125 (title) of the statutes is amended to read:

157.125 (title) Trustees for the care of cemeteries or cemetery lots burial spaces.

Section 2852qf. 157.125 (2) of the statutes is amended to read:

157.125 (2) If the burial place or grave is located in a cemetery owned and operated by a religious society organized under ch. 187 cemetery authority, the court shall name the religious society cemetery authority as the trustee unless the religious society cemetery authority petitions the court to name the county treasurer as the trustee.

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SECTION 2852qh. 157.128 (2) (a) of the statutes is amended to read: 1 157.128 (2) (a) The cemetery is owned by a religious association cemetery 2 authority. 3 **Section 2852qhk.** 157.128 (2) (b) of the statutes is amended to read: 4 157.128 (2) (b) The religious association cemetery authority is responsible for 5 6 all liabilities of the cemetery. 7 SECTION 2852ghL. 157.128 (2) (c) of the statutes is amended to read: 157.128 (2) (c) The total acreage of all other cemeteries owned by the religious 8 9 association cemetery authority exceeds 20 acres. 10 Section 2852qi. 157.128 (3) (b) of the statutes is amended to read: 157.128 (3) (b) A cemetery consisting of less than 20 contiguous acres may be 11 12 dedicated by a cemetery authority that is not required to be registered licensed under s. 440.91 (1) and that is not organized or conducted for pecuniary profit. 13 **Section 2852qL.** 157.19 (2) (c) of the statutes is amended to read: 14 15 157.19 (2) (c) Upon request of the financial institution, the preneed seller, as defined in s. 440.90 (8), shall furnish the financial institution with a copy of the 16 17 preneed sales contract. Except as provided in s. 440.92 (2) (c), (f) and (j) and (5) ss. 18 440.922 (3), (5) (c), and (8), and 440.924, preneed trust funds, and any interest or 19 dividends that have accumulated on the preneed trust funds, may not be withdrawn 20 until all obligations under the preneed sales contract have been fulfilled. The 21 financial institution is not responsible for the fulfillment of any part of the preneed

sales contract, except that the financial institution shall release the preneed trust

funds, and any interest or dividends that have accumulated on the preneed trust

funds, as provided by the terms of the preneed sales contract. The trustee of a

preneed trust fund may not be changed without the department's written approval.

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If the trustee or account number of a preneed trust fund is changed, the cemetery authority shall notify the department in writing within 30 days after the change.

SECTION 2852qn. 157.19 (4m) of the statutes is created to read:

157.19 (4m) The department shall request proposals from financial institutions located in this state for the purpose of selecting a financial institution that cemetery authorities and preneed sellers may use as the trustee for care funds under s. 157.11 (9g) and 157.12 (3) and preneed trust funds under s. 440.92. Except as provided in sub. (5) (c), a cemetery authority or preneed seller is not required to use the financial institution selected by the department. The financial institution selected under this subsection shall submit an annual report to the department, in a form and manner satisfactory to the department, that provides an accounting of all care funds and preneed trust funds for which the financial institution is the trustee.

SECTION 2852qp. 157.19 (5) (a) of the statutes is amended to read:

157.19 (5) (a) This section does not apply to care funds under s. 157.11 (9g) that are deposited with a city or county as provided under s. 157.11 (9g) (a), to care funds of a cemetery for which a certification under s. 157.63 is effective, or to preneed trust funds of a cemetery for which a certification under s. 440.92 (9) is effective, or to care funds or preneed trust funds of a cemetery authority that is not required to be registered under s. 440.91 (1) and that is not organized or conducted for pecuniary profit.

Section 2852qr. 157.19 (5) (c) of the statutes is created to read:

157.19 (5) (c) If the department determines that a cemetery authority or preneed seller has violated any requirement under this subchapter or subch. VIII of ch. 440 relating to care funds under s. 157.11 (9g) and 157.12 (3) or preneed trust

funds under s. 440.92, the department may require the cemetery authority or preneed seller to use the financial institution selected under sub. (4m) as the trustee for the care funds or preneed trust funds.

SECTION 2852qt. 157.60 of the statutes is amended to read:

157.60 Public easement in cemetery. Any person who shall open or make any highway, town way, or private way or shall construct any railroad, turnpike, or canal or anything in the nature of a public easement over, through, in, or upon such part of any enclosure, being the property of any town, city, village, or religious society cemetery authority or of private proprietors, as may be used for the burial of the dead, unless an authority for that purpose shall be specially granted by law or unless the consent of such town, city, village, religious society cemetery authority, or private proprietors, respectively, shall be first obtained, shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding \$300.

SECTION 2852qv. 157.61 of the statutes is created to read:

157.61 Identification of human remains. A person may not provide an outer burial container or, if an outer burial container is not used, a casket, to a cemetery authority, other than a religious cemetery authority, for the burial of human remains, unless the person identifies the decedent by name on the exterior of the outer burial container or casket.

SECTION 2852qx. 157.62 (1) (a) (intro.) of the statutes is repealed.

SECTION 2852qxj. 157.62 (1) (b) of the statutes is repealed.

SECTION 2852qxL. 157.62 (1) (c) of the statutes is repealed.

SECTION 2852qz. 157.62 (1) (a) 1., 2., 3., 4. and 5. of the statutes are renumbered 157.62 (2) (b) 7. a., b., c., d. and e.

Section 2852sb. 157.62 (2) (a) of the statutes is amended to read:

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	157.62 (2) (a) Except as provided in ss. 157.625 and 157.63 (1), every Every
	cemetery authority that is licensed under s. 440.91 (1) and, except as provided in s.
	157.63 (1), every cemetery authority that is a religious cemetery authority shall file
	an annual report with the department. The report shall be made on a form
	prescribed and furnished by the department. The report shall be made on a
:	calendar-year basis unless the department, by rule, provides for other reporting
	periods. The report is due on the 60th day after the last day of the reporting period.
	SECTION 2852sd. 157.62 (2) (b) 1. of the statutes is amended to read:
	157.62 (2) (b) 1. A copy of any report required under sub. (1) (a) or s. 180.1622
	or 181.1622.
	SECTION 2852se. 157.62 (2) (b) 1m. of the statutes is created to read:
	157.62 (2) (b) 1m. The percentage of burial spaces at the cemetery that are
	available for sale.
	SECTION 2852sf. 157.62 (2) (b) 2. of the statutes is amended to read:
	157.62 (2) (b) 2. If the cemetery authority is required to file a report under s.
	180.1622 or 181.1622, the information specified in sub. (1) (a) 3 subd. 7. c.
	Section 2852sg. 157.62 (2) (b) 7. of the statutes is renumbered 157.62 (2) (b)
	7. (intro.) and amended to read:
	157.62 (2) (b) 7. (intro.) The information specified in sub. (1) (a), to the extent
	applicable, if If the cemetery is not required to file a report under sub. (1) (a) or s.
	180.1622 or 181.1622. authority is a cemetery association, all of the following:
	SECTION 2852sh. 157.62 (3) (a) of the statutes is amended to read:
	157.62 (3) (a) Every cemetery authority shall keep a copy of the report required
	under sub. (2) (a) at its principal place of business and, except for those records
	relating to accountings of trust funds described under sub. (2) (b) 3. to 7., shall make

1	the report available for inspection, upon reasonable notice, by any person with an
2	interest in a cemetery lot or a mausoleum burial space in a cemetery owned or
3	operated by the cemetery authority.
4	Section 2852si. 157.62 (3) (b) 3. of the statutes is amended to read:
5	157.62 (3) (b) 3. A copy of each contract for the sale of a cemetery lot,
6	mausoleum burial space or cemetery merchandise.
7	SECTION 2852sj. 157.62 (3) (c) of the statutes is created to read:
8	157.62 (3) (c) Every cemetery licensed under s. 440.91 (1) shall maintain
9	records identifying the section, lot, and site of each burial space and showing the
10	location of each burial space on a map.
11	Section 2852sk. 157.62 (4) (title) of the statutes is amended to read:
12	157.62 (4) (title) RECORDS MAINTENANCE; INSPECTION.
13	Section 2852sL. 157.62 (4) of the statutes is renumbered 157.62 (4) (a).
14	Section 2852sm. 157.62 (4) (b) of the statutes is created to read:
15	157.62 (4) (b) A cemetery authority shall, upon reasonable notice, make the
16	records and contract copies under sub. (3) (b) available for inspection and copying by
17	the board.
18	Section 2852sn. 157.62 (5) of the statutes is renumbered 157.62 (5) (b).
19	SECTION 2852snb. 157.62 (5) (a) of the statutes is created to read:
20	157.62 (5) (a) The department may promulgate rules establishing minimum
21	standards for the format and maintenance of records required under this section.
22	SECTION 2852so. 157.62 (6) of the statutes is renumbered 157.62 (6) (a) and
23	amended to read:
24	157.62 (6) (a) Except as provided in ss. 157.625, 157.63 (5) and 440.92 (9) (e),
25	the department may audit, at reasonable times and frequency, the records, trust

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funds, and accounts of any registered cemetery authority and shall audit the records, trust funds, and accounts of each licensed cemetery authority, including records, trust funds, and accounts pertaining to services provided by a cemetery authority which are not otherwise subject to the requirements under this chapter. The department may conduct audits under this subsection on a random basis, and shall conduct all audits under this subsection without providing prior notice to the cemetery authority.

SECTION 2852sp. 157.62 (6) (b) of the statutes is created to read:

157.62 (6) (b) If the department or board has cause to believe that a licensed or registered cemetery authority has not complied with the requirements of this subchapter or subch. VIII of ch. 440 pertaining to trust funds and accounts, the department or board may require the cemetery authority to submit an audit conducted at the cemetery authority's expense by an independent certified public accountant in accordance with generally accepted auditing standards.

Section 2852sq. 157.625 of the statutes is repealed.

SECTION 2852sr. 157.63 (title) of the statutes is amended to read:

157.63 (title) Reporting and auditing exemptions; certification of compliance of religious cemetery affiliated with religious society authority.

SECTION 2852ss. 157.63 (1) of the statutes is amended to read:

157.63 (1) In lieu of filing an annual report under s. 157.62 (2), a <u>religious</u> cemetery authority of a cemetery that is affiliated with a religious society organized under ch. 187 or that religious society or the church, synagogue, mosque, incorporated college of a religious order, or religious society organized under ch. 187

that is affiliated with a religious cemetery authority may file an annual certification with the department as provided in this section.

SECTION 2852st. 157.63 (2) (b) of the statutes is amended to read:

157.63 (2) (b) A notarized statement of a person who is legally authorized to act on behalf of the religious society cemetery authority under this section that, during the reporting period under s. 157.62, each cemetery and the religious cemetery authority of each cemetery specified under par. (a) have either fully complied or have substantially complied with ss. 157.11 (9g) and 157.12 (3).

SECTION 2852sv. 157.63 (3) of the statutes is amended to read:

157.63 (3) If the statement under sub. (2) (b) includes a statement of substantial compliance, the statement under sub. (2) (b) must also specify those instances when the cemetery or <u>religious</u> cemetery authority did not fully comply with s. 157.11 (9g) or 157.12 (3).

SECTION 2852sx. 157.63 (4) of the statutes is amended to read:

157.63 (4) A certification under this section is effective for the 12-month period immediately following the reporting period under s. 157.62 (2) for which the <u>religious</u> cemetery authority is certified under this section to have fully or substantially complied with ss. 157.11 (9g) and 157.12 (3).

Section 2852sz. 157.63 (6) of the statutes is amended to read:

157.63 (6) The church, synagogue, mosque, incorporated college of a religious order, or religious society that is affiliated with a cemetery to which a certification under this section applies is liable for the damages of any person that result from the failure of the cemetery or religious cemetery authority to fully comply with s. 157.11 (9g) or 157.12 (3) during the reporting period under s. 157.62 (2) for which such compliance has been certified under this section.".