

Oregon Mortuary and Cemetery Board  
800 NE Oregon Street, Suite 430  
Portland, OR 97232-2195  
971-673-1507 / 971-673-1501 fax  
www.oregon.gov/MortCem

## Cemetery Licensing / Registration Questionnaire Instructions

The information you provide on this questionnaire will assist the Board **in determining** whether the cemetery is an operating cemetery. Operating cemeteries are subject to Board licensing requirements.

ORS 97.010(4) defines a cemetery as any place dedicated to and used, or intended to be used, for a permanent memorial or the permanent interment of human remains.

ORS 97.010(22) defines human remains or remains as the body of a deceased person in any stage of decomposition or after cremation.

ORS 97.010(23) defines interments as the disposition of human remains by inurnment, entombment or burial.

An operating cemetery as a cemetery that (a) Performs interments; (b) Has fiduciary responsibility for endowment care, general care or special care funds; or (c) Has outstanding preneed service contracts for unperformed services [ORS 692.010(7) 2009 Edition].

In no event shall a cemetery be operated without the appropriate license to operate; and all licensed facilities are subject to the inspection and approval of the Board. OAR 830-040-0040

Each licensed facility must be registered with the Board by its true corporate, firm or individual name. In addition, one assumed business name (ABN), as registered with the Corporation Division, may be used by each licensed facility. OAR 830-040-0030

A cemetery that is not an operating cemetery, as defined in ORS 692.010, shall be listed with the Oregon Commission on Historic Cemeteries if the burial place contains the remains of one or more persons who died before February 14 1909. An owner or any other person or association of individuals that maintains such a historic cemetery shall list the historic cemetery with the Commission on a form provided by the Commission. No fee shall be required from a pioneer cemetery for listing. ORS 97.782

In order for the cemetery to be registered with the Oregon Mortuary and Cemetery Board as a Registered Cemetery, the cemetery cannot be operating (performing interments) and cannot have an interment before February 14 1909. No fee shall be required of a cemetery registrant.

### Preneed

The sale and conveyance of interment rights in existing plots, crypts or niches does not constitute preneed sales even when the sales take place years in advance of death. Preneed sales involves goods that are **not delivered or kept and marked in storage**, whereby the money should be placed in trust, and includes such items as opening / closing and undelivered vaults, liners and markers. Sales funded by an insurance policy or annuity contract are also excluded from the definition of preneed sales. If you have questions as to whether or not you must be registered as a preneed salesperson, please contact the Board's office.

## **Endowment Care Cemeteries**

Cemeteries generally have some type of fund or trust for the general maintenance of the cemetery. A cemetery that has a maintenance fund whereupon the interest earned is used to maintain a cemetery doesn't automatically qualify the cemetery as an "endowment care cemetery." A cemetery cannot hold itself out as an "endowment care cemetery" unless it subjects itself to the provisions of ORS 97.810 to 97.865, which are the statutes pertaining to endowment care cemeteries.

Every cemetery authority that operates a cemetery may place its cemetery under endowed care and establish, maintain and operate an endowment care fund. The provisions of this subsection shall not apply to a city or county owned cemetery, unless the city or county has elected to subject itself to ORS 97.810 to 97.865. ORS 97.020(2).

Endowment care cemeteries must deposit money into the endowment care fund in accordance with the minimum requirements established in ORS 97.810(1)(a)(b)(c) & (d). While the statutory minimum is based upon the gross sales price of graves, crypts and niches, nothing in the statute prohibits an endowment care cemetery from depositing more than the minimum, or from basing deposits on something beyond graves, crypts and niches, such as other contributions and gifts. Endowment care cemeteries must also file reports and pay fees with the Director of the Department of Consumer and Business Services as required by ORS 97.810(3) & (7).

## **OTHER TYPES OF CEMETERY MAINTENANCE FUNDS**

### **Non-Profit Corporation Cemetery Owners**

A nonprofit corporation may, through its bylaws, designate that a stated percentage of the money received from the sale of lots and burial space, cremation of bodies, donations or other sources of revenue may constitute an irreducible fund. The interest or income from the irreducible fund may be used for the care and embellishment of the grounds, buildings and property. The principal remains in trust. ORS 65.860

### **Cemetery Maintenance Districts**

A cemetery maintenance district may set aside and deposit, at the discretion of the board of directors, not more than one-half of the money derived from the sale of cemetery lots and tracts as an irreducible maintenance fund. Any money gift or bequest if so designated in the instrument creating the same, shall be placed and held in the irreducible maintenance fund, and the interest of such fund shall be used in the perpetual upkeep and beautification of the cemetery and lots therein. ORS 265.140(7)

### **Municipal Cemeteries**

All cities owning and controlling land or lots used for cemetery purposes may expend, for the purposes of beautifying, caring for and keeping all such lands and premises, public funds as have been included for that purpose in their annual budget. ORS 226.450

### **Other**

In addition, there are many cemeteries that have set up trust funds or invested money for the maintenance of the cemetery.

Note: Additional information and forms are available on the Board's website: [www.oregon.gov/MortCem](http://www.oregon.gov/MortCem)

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## Cemetery Licensing / Registration Questionnaire

Please answer the following questions to the best of your knowledge and return this form to the address above.

Name of cemetery: \_\_\_\_\_

Other names used for this cemetery: \_\_\_\_\_

\_\_\_\_\_

Physical address or location of cemetery: \_\_\_\_\_

\_\_\_\_\_

(If there isn't a specific address, specify the nearest crossroads.)

City: \_\_\_\_\_

(If not known, provide nearest city or town.)

County: \_\_\_\_\_

Directions to cemetery (if no address): \_\_\_\_\_

\_\_\_\_\_

Please select type of ownership of cemetery:

Association: \_\_\_\_\_ Corporation: \_\_\_\_\_

County: \_\_\_\_\_ Municipality: \_\_\_\_\_

Religious: \_\_\_\_\_ Tax District: \_\_\_\_\_

Other (describe): \_\_\_\_\_

Cemetery owner (name): \_\_\_\_\_

Mailing address: \_\_\_\_\_

\_\_\_\_\_

Name, address and phone number of contact person or manager: \_\_\_\_\_  
\_\_\_\_\_

Location of records: \_\_\_\_\_

Person responsible for records (if different than contact person): \_\_\_\_\_

Is the cemetery for profit? (Yes / No)

Is the cemetery nonprofit? (Yes / No) If yes, please indicate what type: \_\_\_\_\_

Please note that Oregon law recognizes three types of nonprofit corporations: Mutual Benefit, Public Benefit, and Religious nonprofit corporations. The Secretary of State, Corporation Division, is available to assist with the determination, their number is 503-986-2200

Earliest known date of burial or date cemetery was established: \_\_\_\_\_

Approximate numbers of acres: \_\_\_\_\_ Acres developed: \_\_\_\_\_

Does the cemetery have a plat map? (Yes / No) Written rules? (Yes / No)

Has a map or plat been filed in the office of the county recording officer? (Yes / No)

Does the cemetery have a: Burial Park \_\_\_\_\_ Mausoleum \_\_\_\_\_ Columbarium \_\_\_\_\_

Total known number of burials / entombments / inurnments in cemetery: \_\_\_\_\_

Number of burials / entombments / inurnments performed in calendar year 2008: \_\_\_\_\_

Number of burials / entombments / inurnments performed in calendar year 2009: \_\_\_\_\_

Are graves currently being sold? \_\_\_\_\_

Are the cemetery grounds maintained? (Yes / No) If yes, how? \_\_\_\_\_

Is there a trust or irreducible fund for maintenance: \_\_\_\_\_

Is this cemetery an endowment care cemetery as describe in ORS 97.810 - 865? \_\_\_\_\_

If the cemetery is an endowment care cemetery, is it registered as such with the Department of Consumer & Business Services? (Yes / No) If yes, are annual reports being filed? \_\_\_\_\_

If not an actual endowment care cemetery [ORS 97.810 - 865], does the cemetery sell or offer any type of perpetual care? (Yes / No)

Does the cemetery sell preneed merchandise and / or services? (Yes / No)