

**BEFORE THE ARKANSAS CEMETERY BOARD
CASE NO. C-14-0091**

IN THE MATTER OF:

**MORNING STAR CEMETERY;
GARLAND COUNTY, ARKANSAS**

ORDER NO. C-14-0091-14-OR01

ORDER

The Arkansas Cemetery Board (“Board”) held its quarterly meeting on September 12, 2014, pursuant to Ark. Code Ann. § 20-17-1005 and Rule 5 of the Rules of the Arkansas Cemetery Board. Among the matters considered was a request by Morning Star Cemetery, to approve an application for the establishment of a perpetual care cemetery that is located in Garland County, Arkansas. Upon consideration of the testimony of the witnesses, the exhibits, and all other matters presented, the Board hereby finds and concludes:

FINDINGS OF FACT

1. Morning Star proposes to bring its currently operating cemetery in compliance with and under the jurisdiction of the Cemetery Act for Perpetually Maintained Cemeteries, Ark. Code Ann. §§ 20-17-1001—20-17-1030 (“Act”).
2. Morning Star Cemetery has been in existence for more than One Hundred Thirty (130) years.
3. Morning Star Cemetery filed its application for a perpetual care cemetery permit on July 3, 2014.
4. Morning Star Cemetery requested a waiver from the Board because Morning Star Cemetery was already in existence, operating as a non-profit corporation and being ran as a perpetual care cemetery prior to the filing of an application for a

perpetual care cemetery permit. Pursuant to Ark. Code Ann. § 20-17-1008(e), the Board granted a motion to waive certain requirements of Ark. Code Ann. § 20-17-1008 and Rule 8 of the Rules of the Arkansas Cemetery Board. Specifically the Board waived the application fee requirement because of the entity's non-profit status.

5. Other than those provisions that have been waived, the Applicant has submitted all other documents and information required for the issuance of a perpetual care cemetery permit, pursuant to Ark. Code Ann. § 20-17-1008 and Rule 8 of the Rules of the Arkansas Cemetery Board and has met all statutory and regulatory requirements necessary for approval of the permit.

CONCLUSIONS OF LAW

6. It is unlawful for any person to operate all or part of a cemetery as a perpetual care cemetery or permanent maintenance cemetery without holding a valid permit issued by the Board. Ark. Code Ann. § 20-17-1018(a)(1).

7. An application for a permit to operate a perpetual care cemetery must contain various statements, documents, and other information necessary to provide justification for the permit. Ark. Code Ann. § 20-17-1008(b) and Rule 8 of the Rules of the Arkansas Cemetery Board.

8. A cemetery company shall deposit into its permanent maintenance fund a sum not less than twenty percent (20%) of the gross proceeds from the sale of a lot or grave space in its cemetery. Ark. Code Ann. § 20-17-1016.

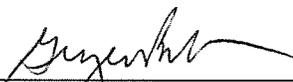
ORDER

IT IS HEREBY ORDERED that the application to operate a perpetual care cemetery filed by Morning Star Cemetery is appropriate and should be approved. The

filing fee is hereby waived. Issuance of the permit shall be conditioned upon Morning Star Cemetery complying with the Act and more specifically the requirements set forth in Ark. Code Ann. § 20-17-1016. The Staff is authorized to issue a permit to the Applicant for the operation of Morning Star Cemetery. Morning Star Cemetery is ordered to record the permit with the Garland County Clerk's office, and mail a copy to the Arkansas Department of Health.

Dated this 23rd day of September, 2014.

ARKANSAS CEMETERY BOARD



G. William "Bill" Booker, II
Chairperson



Stephen E. Whitwell
Board Member