

## MEMORANDUM

TO: ALL LICENSED PERPETUAL CARE CEMETERY COMPANIES  
AND TRUSTEES

FROM: KARYN TIERNEY  
ATTORNEY FOR THE CEMETERY BOARD

RE: ANNUAL REPORTS OF CEMETERY COMPANIES

DATE: December 27, 2013

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This Memorandum shall serve as notice to cemetery companies and trustees to file the 2013 cemetery annual report and the trustee(s) annual report filings with the Arkansas Cemetery Board on or before March 17, 2014.

If the cemetery company annual report or the trustee(s) annual report have not been received by the Arkansas Cemetery Board by March 17, 2014, Ark. Code Ann. §§ 20-17-1015(c)(3) and 20-17-1023(c) provides that the cemetery company and/or trustee(s) shall pay an additional contribution to the permanent maintenance trust fund in the amount of **\$50.00 per day** until the reports are filed with the Arkansas Cemetery Board.

The annual report form and trustee's annual report form are now available on the Arkansas Cemetery Board's website (<http://www.cemeteryboard.arkansas.gov>).

The cemetery company annual report form and trustee's annual report forms ("forms") have been updated. The forms are now in an Excel format and will automatically populate once the required information is completed. If you have any problems using these forms or if you need a hard copy of the forms, the staff of the Arkansas Cemetery Board is available to assist you.

**Please note: The permit renewal fee of \$100; annual report fee of \$325; and the burial sales contract fee [\$7 for each burial sales contract entered into during 2013 as required under Ark. Code Ann. § 20-17-1023(b)(2)(A)] are due with the annual report. You may combine the fees into one check made payable to the Arkansas Cemetery Board.**

If you have any questions, please feel free to call the staff of the Arkansas Cemetery Board at 501-324-9260.