

523L.813 Annual report by perpetual care cemeteries.

1. A perpetual care cemetery shall file a written report at the end of each fiscal year of the cemetery that includes all of the following:

- a.* The name and address of the cemetery.
- b.* The name and address of the corporation that owns the cemetery, if any.
- c.* A description of any common business enterprise or parent company that owns the cemetery, if any.
- d.* The name and address of any owner, officer, or other official of the cemetery, including, when relevant, the chief executive officer and the members of the board of directors.
- e.* The name and address of any trustee holding trust funds for the cemetery, including the name and location of the applicable trust account.
- f.* An affidavit that the cemetery is in compliance with this chapter.
- g.* Copies of all sales agreement forms used by the cemetery.
- h.* The amount of the principal of the cemetery's care funds or maintenance funds, if any, at the end of the fiscal year.

2. The report shall be filed with the commissioner within four months following the end of the cemetery's fiscal year in the form required by the commissioner.

2005 Acts, ch 128, §68