

CHAPTER 18  
CEMETERIES

**191—18.1(523I,566A) Perpetual care cemeteries.**

**18.1(1)** Cemeteries commencing business after July 1, 1995. Cemeteries organized on or after July 1, 1995, or which commence business in this state on or after July 1, 1995, shall operate as a perpetual care cemetery and shall not sell or offer interment rights to the public without a perpetual care cemetery permit from the administrator.

**18.1(2)** Cemeteries commencing business before July 1, 1995. A cemetery organized before July 1, 1995, and commencing business before July 1, 1995, may operate as a nonperpetual care cemetery or as a perpetual care cemetery. A perpetual care cemetery shall not sell or offer interment rights to the public without a perpetual care cemetery permit from the administrator. To continue to operate as a perpetual care cemetery, the cemetery must establish a fund as an irrevocable trust to provide for the care and maintenance of the cemetery for which it was established and shall provide for the appointment of a trustee, with perpetual succession, and set aside and deposit in the perpetual care fund not less than the amount required by Iowa Code Supplement section 566A.3.

**18.1(3)** A minimum perpetual care and maintenance guarantee fund of \$25,000 is required for any cemetery commencing business on or after July 1, 1995, which is not owned or operated by a religious organization or a political subdivision of the state.

**18.1(4)** A minimum perpetual care and maintenance guarantee fund of \$25,000 is required for any cemetery commencing business on or after July 1, 1953, and before July 1, 1995, which is not owned or operated by a religious organization or a political subdivision of the state.

**191—18.2(523I,566A) Administration.**

**18.2(1)** Iowa Code Supplement chapters 523I and 566A shall be administered by the commissioner of insurance of the state of Iowa. As deputy administrator, the Iowa superintendent of securities shall be the principal operations officer responsible to the commissioner for the routine administration of the Acts and management of the administrative staff of the administrator.

**18.2(2)** In the absence of the commissioner, whether because of the vacancy in the office, by reason of absence, physical disability or other cause, the superintendent of securities shall be the acting administrator and shall, for the time being, have and exercise the authority conferred upon the commissioner. The commissioner may from time to time delegate to the superintendent of securities any or all of the functions assigned to the commissioner in Iowa Code Supplement chapters 523I and 566A.

**18.2(3)** The administrator shall employ officers, attorneys, accountants, investigators, and other employees as shall be needed for administration of Iowa Code Supplement chapters 523I and 566A.

**18.2(4)** Upon request, the commissioner may honor requests from interested persons for interpretative opinions.

**191—18.3(523I,566A) Public access to hearings.** Every hearing in an administrative proceeding shall be open to the public.

**191—18.4** Reserved.

**191—18.5(523I,566A) Forms—content.** Copies of all necessary forms and instructions may be obtained from the Iowa Securities Bureau, Lucas State Office Building, Room 214, Des Moines, Iowa 50319. The list which follows describes the forms which members of the public shall use when dealing with the bureau, unless waived by the commissioner, and computer-generated information may be accepted. Each direction shall be complied with and each question shall be answered in the same manner as if the forms and instructions were embodied in these rules.

FORM NUMBER	DESCRIPTION
C-1	Annual Report by Nonperpetual Care Cemeteries. Used by cemeteries required to report under Iowa Code Supplement section 566A.2D.
C-2	Annual Report by Perpetual Care Cemeteries. Used by cemeteries required to report under Iowa Code Supplement section 566A.2E.
C-3	Perpetual Care Cemetery Permit Application. Used by applicants when filing for a perpetual care cemetery permit.
C-4	Perpetual Care Cemetery Permit.

**191—18.6(523I,566A) Annual report by perpetual care cemeteries.** The annual report filed pursuant to Iowa Code Supplement section 566A.2E shall include an audit fee of \$3 for each deed issued during the period of the report, provided, however, that an audit fee shall not be required for the first ten deeds issued each year.

**191—18.7(523I,566A) Annual reports and perpetual care cemetery permits.** For purposes of assisting cemeteries in filing annual reports and permit applications, the administrator may generate computer-generated forms with information filled in, as contained in the administrator's records, to the extent possible. However, the cemetery must correct any incorrect information before filing the report or application with the administrator.

These rules are intended to implement Iowa Code Supplement chapters 523I and 566A.

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