

CHAPTER 55  
CEMETERY FUND CONTROL

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**§ 55101. Application of Chapter.**

This Chapter shall not apply to any public cemetery or to any cemetery owned or operated by any religious corporation, church, religious society or denomination or a corporation solely administering temporalities of any church, religious society or denomination nor shall it apply to any cemetery owned or operated by any non-profit firm, organization or corporation. Any other cemetery shall be an endowment care cemetery.

SOURCE: GC § 49300.

**§ 55102. Cemetery Authority Defined.**

*Cemetery* authority as used in this Chapter, means any person, firm, association, organization, partnership, business trust, corporation or company who establishes, owns or operates any cemetery subject to this Chapter.

SOURCE: GC § 49301.

**§ 55103. Endowment Care Cemetery Defined; Deposits required.**

An *endowment care cemetery* is one which has deposited in its endowment care fund the minimum amounts required by law and shall hereafter have deposited in its endowment care fund at the time of or not later than completion of the initial sale not less than the following amounts for plots sold or disposed of:

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(a) One and 85/100 dollars (\$1.85) per square foot of adult ground burial space; one and 25/100 dollars (\$1.25) per square foot of infant ground burial space; and one and 50/100 dollars (\$1.50) per square foot of any other ground burial space between adult and infant space;

(b) Ten dollars (\$10.00) for each niche;

(c) Forty dollars (\$40.00) for each crypt; provided, however, that for companion crypts, there shall be deposited forty dollars (\$40.00) for the first crypt and twenty dollars (\$20.00) for each additional crypt.

**SOURCE:** GC § 49302.

**§ 55104. Same: Additional Deposit Before Disposition of Plot.**

In addition to the requirements of § 55103, any endowment care cemetery hereafter established shall also have deposited in its endowment care fund, the additional sum of fifteen thousand dollars (\$15,000.00) before disposing of any plot or making any sale thereof.

**SOURCE:** GC § 49303.

**§ 55105. Endowment care Fund to be Kept Separate; Commissions.**

The endowment care fund shall be kept separate and apart from all other cemetery funds. Separate records and books shall be kept of the endowment care fund. The amount to be deposited in the endowment care fund shall be separately shown on the original purchase agreement and a copy delivered to the purchaser. In the sale of cemetery property, no commission shall be paid a broker or salesman on the amount deposited by the purchaser in the fund.

**SOURCE:** GC § 49304.

**§ 55106. Use of Fund.**

Endowment care funds shall not be used for any purpose other than to provide through income only for the endowment care of the cemetery.

**SOURCE:** GC § 49305.

**§ 55107. Authorized Investments.**

The endowment care funds shall be invested, reinvested and kept invested in:

(a) Bonds of the United States or of the government of Guam or any agency thereof;

(b) First mortgages on improved real estate;

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(c) To the extent to which shares or investment certificates are insured by the Federal Savings and Loan Insurance Corporation, in shares or investment certificates of any savings and loan association organized under the laws of Guam which is an "insured institution" as defined in Title IV of the National Housing Act;

(d) Deposit in a bank which is insured by the Federal Deposit Insurance Corporation.

**SOURCE:** GC § 49306.

**§ 55108. Reports.**

Every cemetery authority in charge of cemetery endowment funds shall file with the Director of Administration annually on or before April 1st a written report setting forth:

(a) The number of square feet of grave space and the number of crypts and niches sold or disposed of during the period covered by the report;

(b) The amount collected and deposited in the endowment care fund;

(c) A statement showing separately the total amount of endowment care funds invested in each of the investments authorized by law and the amount of cash on hand not invested, which statement shall actually show the financial condition of the funds. The report shall be certified as to its correctness under oath by the cemetery authority preparing the same.

**SOURCE:** GC 149307.

**§ 55109. Examination of Funds.**

The Director of Administration shall examine the endowment care funds of a cemetery authority:

(a) Whenever he deems it necessary and at least once every five (5) years;

(b) Whenever a cemetery authority fails to file the annual report required by this Chapter;

(c) Whenever it is requested by verified petition signed by twenty-five (25) persons interested as lot owners alleging that the endowment care funds are not in accordance with the law.

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**SOURCE:** GC § 49308.

**§ 55110. Access to Books and Records.**

In making such examinations, the Director of Administration:

(a) Shall have free access to the books and records relating to the endowment care funds, their collection and investment, and the number of graves, crypts and niches under endowment care;

(b) Shall inspect and examine the endowment care funds to determine their condition and the existence of the investments;

(c) Shall ascertain if the cemetery authority has complied with the provisions of this Chapter.

**SOURCE:** GC § 49309.

**§ 55111. Injunctions.**

The Attorney General may bring an action in the name of the government of Guam against any person to restrain and prevent any violation of this Chapter.

**SOURCE:** GC §47310.

**§ 55112. Punishment.**

Any person who shall intentionally violate any provision of this Chapter shall be guilty of a petty misdemeanor. Violation of any order or injunction issued pursuant to this Chapter shall constitute prima facie proof of a violation of this section.

**SOURCE:** GC § 49311. Amended by P.L. 13-187:246.

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