

A cemetery owner is required to obtain a certificate of authority from the Arizona Department of Real Estate before offering cemetery plots for sale, unless certain exceptions apply.

Under A.R.S. § 32-2194, the following exceptions are referenced:

- I. Religious corporation, church, religious society, denomination, a corporation sole administering temporalities of any church or religious society or denomination, or any cemetery organized, controlled and operated by any of them
- II. A private or municipal cemetery
- III. Any fraternal burial park not exceeding ten acres in area, established before July 2, 1963, in which the sale of burial spaces is restricted exclusively to its members
- IV. The superintendent of the Arizona pioneers' home and the Arizona pioneers' home cemetery

	A Certificate may be denied under A.R.S. § 32-2194.03 - 32-2194.33
Please visit our website by visiting ADRE's webpage, <u>here</u> . Follow the instructions under Cemetery Forms.	Please refer to the statute referenced above for additional details at <u>AzLeg.gov</u> .

**Selling, Leasing, or Exchanging:** A cemetery salesperson and broker license is required to sell, lease or exchange cemetery property or interment services. If you would like to apply for a temporary cemetery license, please <u>click here</u> for the checklist and application. Please keep in mind the temporary license is valid for 90 days.

**Complaint Process:** If not exempted from regulation by the exceptions listed above, a complaint may be filed with the Arizona Department of Real Estate by <u>clicking here</u>. The Department's jurisdiction is limited to Title 32, Chapter 20. If your complaint does not involve the buying or sale of a plot or otherwise is outside of the Department's jurisdiction, it may be a civil matter, able to be handled at the municipal level, or exist under the jurisdiction of the <u>AZ Board of Funeral Directors and Embalmers</u>.

## Establishing trust funds to obtain a Certificate of Authority

In order for a certificate of authority to be granted, a trust fund must be established. An irrevocable trust fund must include the articles of incorporation or organization that certify maintenance and operations under the provisions of this article. (A.R.S. § 32-2194.24)

A trust fund must be established before an existing cemetery can advertise as an endowed-care cemetery. An endowed-care cemetery fund is responsible for providing ongoing maintenance at the relevant cemetery property. A financial institution must be designated as the trustee. Additional provisions under this title include statutory requirements listed below for further reference. (A.R.S. § 32-2194.25, A.R.S. § 32-2194.26, A.R.S. § 32-2194.27, A.R.S. § 32-2194.28, A.R.S. § 32-2194.29, A.R.S. § 32-2194.30)