

OFFICE OF THE MISSISSIPPI SECRETARY OF STATE  
REGULATION AND ENFORCEMENT

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IN THE MATTER OF:	)	ADMINISTRATIVE
GREENVIEW MEMORIAL	)	PROCEEDING NUMBER:
CEMETERY	)	L-11-0122
P.O. BOX 469	)	
TUNICA, MS 38676	)	
MS-PCC-034	)	

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CONSENT AGREEMENT

**I. Jurisdiction**

Finding it appropriate in the public interest, the Regulation and Enforcement Division of the Office of the Secretary of State of Mississippi (hereafter "Division"), on behalf of the Secretary of State, having the power to administer and to provide for the Cemetery Law, Miss. Code Ann. §§ 41-43-31 to 41-43-53 (hereafter "Law"), and Respondent do hereby enter into this Consent Agreement (hereafter "Agreement"). In lieu of the issuance of formal charges by the Division alleging a violation of Miss. Code Ann. § 41-43-37, this Agreement is entered into by the Division and the Respondent.

**II. Agreement**

Respondent admits the jurisdiction of the Division as to all parties and matters herein under the authority of the Law. In consideration of a final resolution of the matters set forth herein, the Division and Respondent hereby agree, stipulate, and undertake as follows:

1. Parties acknowledge and agree that the cemetery property, Greenview Memorial Cemetery, Highway 51 North, Nesbit, MS 38632, MS-PCC-034, is a perpetual care cemetery pursuant to Miss. Code Ann. §§ 41-43-31, *et seq.*

2. The time period covered by this Consent Agreement is January 1, 2007 through August 19, 2010.
3. Pursuant to Miss. Code Ann. § 41-43-37, Fifteen Percent (15%) of the sales price of ground interments must be remitted to the perpetual care cemetery's trust. Parties acknowledge and agree that the appropriate percentage of funds was not placed in a perpetual care trust, and that Greenview Memorial Cemetery owes Four Thousand Nine Hundred Fifteen Dollars and Zero Cents (\$4,915) to its perpetual care trust. This deficiency relates to sales beginning in 2007 when Respondent took ownership of Greenview Memorial Cemetery.
4. At the time when Respondent took ownership of Greenview, the following state law was applicable: “. . . [A]ny cemetery organized after May 6, 1958, . . . before disposing of any burial lot or right or making any sale thereof and/or making its first burial, cause to be deposited the sum of five thousand dollars (\$5,000.00) in cash into an irrevocable perpetual care trust fund . . . for the maintenance of such cemetery.” Miss. Code Ann. § 41-43-37(3), Amended by Laws 2009, Ch. 549, § 19, eff. July 1, 2009.
5. Parties acknowledge and agree that prior to Respondent's disposing of a burial right or making a sale and/or making its first burial, the Respondent did not place the required Five Thousand Dollars (\$5,000) into a perpetual care trust fund. The parties also acknowledge and agree that as of the date of this Consent Agreement, the required Five Thousand Dollars (\$5,000) has not been placed into a perpetual care trust fund.
6. As such, Greenview Memorial Cemetery agrees to the following:
  - a. to deposit no less than Two Hundred Fifty Dollars (\$250) per month into perpetual care trust for nineteen (19) months by the last day of each month, and

One Hundred Sixty-Five Dollars (\$165) by the last day of the twentieth (20<sup>th</sup>) month until the deficiency of Four Thousand Nine Hundred Fifteen Dollars (\$4,915) is resolved. The first deficiency payment is due May 31, 2011, with the final payment being made on December 31, 2012.

- b. these deposits are required to meet the obligations of Miss. Code Ann. § 41-43-37(1), to trust fifteen percent (15%) of interment sales in a perpetual care trust.
7. Respondent acknowledges that the deficiency payments described in this agreement are in addition to any deficiency trust payments made by Respondent prior to May 31, 2001. Respondent further acknowledges his responsibility to trust the minimum required by Mississippi Code Annotated § 41-43-37 for all sales (post August 18, 2010, current and future sales), in addition to the deficiency payments described in this agreement.
8. Nothing contained herein shall be construed as limiting Respondent's right to contest any finding or determination made by the Division or by a court concerning an alleged failure by Respondent to comply with any of the terms and provisions of this Agreement.
9. Respondent is aware of the right to a hearing on this matter at which they may be represented by counsel, present evidence, and cross-examine witnesses. Respondent hereby irrevocably waives the right to such a hearing.
10. Respondent understands that the entry of this Agreement represents the settlement of an impending regulatory charge by the Division against Respondent as of the date of this Agreement.
11. Respondent understands that the Division retains jurisdiction over the matters addressed in this Consent Agreement until all obligations by Respondent are fulfilled, including but

not limited to enforcement actions authorized by Mississippi Code Annotated Section 41-43-33 *et seq.*

### III. Acknowledgement

The parties acknowledge that they have read this Agreement in its entirety and fully understand the rights, terms, and obligations of each contained therein and they have been vested with the express authority to enter into this Agreement. The parties further acknowledge that they have not been threatened or otherwise coerced into entering into this Consent Agreement.

The undersigned hereby acknowledge and agree to the terms and conditions of the foregoing Agreement by written consent.

So Agreed, this the 27 day of June, 2011.

#### GREENVIEW MEMORIAL CEMETERY

BY: 

CEDRIC BURNETT  
PRESIDENT

Date: 6-27-2011

C. DELBERT HOSEMANN, JR.  
SECRETARY OF STATE  
In his Official Capacity

BY: 

Dave Scott  
Assistant Secretary of State  
Regulation and Enforcement

Date: 6-17-2011