

Permanent Lot Care Fund Information

Under the Burial Grounds Law, all registered cemeteries MUST maintain a permanent lot care fund. Following an initial deposit, registered cemetery companies are to make deposits of at least 15% of the gross amount of cemetery lot sales and mausoleum and niche construction costs annually.

The fund may be maintained in one of two ways. The fund must have either:

1. An institutional trustee, like a bank, trust company or another financial institution, who is responsible for maintaining the fund OR
2. A qualified trustee, who is the person appointed on behalf of the cemetery with the responsibility for maintaining the fund.

Both trustees are required to file accounts with the Court of Common Pleas in the County where the cemetery is located. Institutional trustees are required to file triennially while qualified trustees are required to file on ODD numbered years. On EVEN numbered years, qualified trustees must file an interim report with the Commission.