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When a cemetery sells a final resting place it is not selling real estate. Instead, it is selling the right of interment (which refers here to either below-ground or above-ground placement of remains) as well as the right to have a memorial. People who have bought or inherit a final resting place in a public cemetery, such as a grave or space in a mausoleum or columbarium, are “lot owners,” which gives them certain rights concerning that space. In addition, lot owners are members of the cemetery corporation.

Public cemeteries must have annual meetings of their lot owners. The meeting must take place at the time and place identified in the cemetery’s certificate of incorporation or by-laws. Cemeteries also usually give notice of the meeting by publishing notice in a newspaper or other regular publication. Cemeteries must also post the notice on their website if they have one. At these meetings, each “lot” gets one vote. If a lot has more than one owner, the owners must designate in writing which one of them gets to vote. A lot owner or group of lot owners can also designate someone else to vote for them by a signed document called a proxy. It takes only five lot owners who have the right to vote to have enough people present (a quorum) to conduct the meeting, unless the cemetery’s bylaws or certificate of incorporation requires more.

At the annual meeting the lot owners vote to fill positions on the board of directors. Lot owners themselves can be members of the board of directors (some cemeteries require that all directors must be lot owners). Lot owners also might be asked to vote on changes to the by-laws or on other major decisions of the cemetery at the annual meeting. At the annual meeting, the board of directors must provide a report on finances and membership.

In addition to the annual meeting a cemetery may call a special meeting of the lot owners. When a special meeting is called, it is usually because the matter is urgent and cannot wait for the annual meeting. A special meeting can also be called by the lot owners themselves if at least ten percent of all lot owners who have the right to vote request it. Special meetings are usually held at the same place as the annual meeting.

A non-profit corporation that has members generally must keep business records at its main office, such as: its books and records of accounts; minutes of the meetings of its members, its board of directors and its executive committee if it has one; and a list of its members and certificate holders (special types of creditors). A lot owner who has been a lot owner for at least six months can request the right to examine the following records and copy information from them:

- the cemetery’s minutes of lot owner meetings;
- the list or record of members (lot owners); and
- the cemetery’s annual balance sheet and profit and loss statement or similar financial statement for the preceding fiscal year as well as any interim balance sheet or profit and loss or similar financial statement.

In addition, lot owners who have purchased perpetual care for the lot(s) they own or who has otherwise provided trust funds to the cemetery may inspect and copy the record pertaining to that perpetual care or trust fund.