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7

8 **BEFORE THE**
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **FOR THE CEMETERY AND FUNERAL BUREAU**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. A1 2021 277

13 **EVERGREEN CEMETERY ASSOCIATION,**
14 **aka EVERGREEN CEMETERY**
15 **Edward Wilkes, Vice President**
16 **6450 Camden Street**
17 **Oakland, CA 94605**

FIRST AMENDED ACCUSATION

18 **Certificate of Authority License No. COA 103**

19 **And**

20 **SKYVIEW MEMORIAL LAWN**
21 **Buck Kamphausen, President, Treasurer**
22 **200 Rollingwood Drive,**
23 **Vallejo, CA 94591**

24 **Certificate of Authority License No. COA 270**

25 **And**

26 **MARIN COUNTY CEMETERY CORP,**
27 **aka MOUNT TAMALPAIS CEMETERY**
28 **Joshua Voss, Vice President/Secretary**
2500 5th Ave.
San Rafael, CA 94901

Certificate of Authority License No. COA 432

And

1 **CHAPEL OF THE LIGHT**
2 **Buck Kamphausen, President**
3 **1620 West Belmont Avenue**
4 **Fresno, CA 93728**

5 **Certificate of Authority License No. COA 633**

6 **And**

7 **BUCK KAMPHAUSEN**
8 **200 Rollingwood Dr.**
9 **Vallejo, CA 94591**

10 **Cemetery Manager License No. CEM 259**

11 **And**

12 **EDWARD WILKES**
13 **244 Dryden Drive**
14 **Vallejo, CA 94591**

15 **Cemetery Manager License No. CEM 39**

16 Respondents.

17 **PARTIES**

18 1. Gina Sanchez (Complainant) brings this First Amended Accusation solely in her
19 official capacity as the Bureau Chief of the Cemetery and Funeral Bureau (Bureau), Department
20 of Consumer Affairs.

21 Evergreen Cemetery Association:

22 2. On or about May 1, 1950, the Bureau issued Certificate of Authority License No.
23 COA 103 to Evergreen Cemetery Association, aka Evergreen Cemetery, Edward Wilkes, Vice
24 President¹ (Respondent Evergreen). The Certificate of Authority License was in full force and
25 effect at all times relevant to the charges brought herein and will expire on January 1, 2024,
26 unless renewed. Respondent Evergreen's Responsible Cemetery Manager is Buck Kamphausen.²

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¹ Edward Wilkes associated with Respondent Evergreen on or about January 21, 2011.

² Buck Kamphausen associated with Respondent Evergreen on or about March 14, 1996.

1 Skyview Memorial Lawn:

2 3. On or about February 1, 1972, the Bureau issued Certificate of Authority License No.
3 COA 270 to Skyview Memorial Lawn, Buck Kamphausen, President/Treasurer³ (Respondent
4 Skyview). The Certificate of Authority License was in full force and effect at all times relevant
5 to the charges brought herein and will expire on January 1, 2024, unless renewed. Edward
6 Wilkes associated as Vice President on January 21, 2011. Respondent Skyview’s Responsible
7 Cemetery Manager is Buck Kamphausen.⁴

8 Marin County Cemetery Corp/Mount Tamalpais:

9 4. On or about October 26, 1982, the Bureau issued Certificate of Authority License No.
10 COA 432 to Marin County Cemetery Corporation, aka Mount Tamalpais Cemetery, Joshua Voss,
11 Vice President/Secretary⁵ (Respondent Mount Tamalpais). The Certificate of Authority License
12 was in full force and effect at all times relevant to the charges brought herein and will expire on
13 January 1, 2024, unless renewed. Respondent Mount Tamalpais’s Responsible Cemetery
14 Manager is Buck Kamphausen.⁶

15 Chapel of the Light:

16 5. On or about March 8, 2011, the Bureau issued Certificate of Authority License No.
17 COA 633 to Chapel of the Light, Buck Kamphausen, President⁷ (Respondent Chapel of the
18 Light). The Certificate of Authority License will expire on March 31, 2024, unless renewed.
19 Respondent Chapel of the Light’s Responsible Cemetery Manager is Edward Wilkes.⁸

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23 ³ Buck Kamphausen associated with Respondent Skyview as President/Treasurer on
January 9, 2002.

24 ⁴ Buck Kamphausen associated with Respondent Skyview as Responsible Cemetery
Manager on or about May 11, 2005.

25 ⁵ Joshua Voss associated with Respondent Mount Tamalpais as Vice President/Secretary
on January 21, 2011.

26 ⁶ Buck Kamphausen associated with Respondent Mount Tamalpais as Responsible
Cemetery Manager on October 26, 1982.

27 ⁷ Buck Kamphausen associated with Respondent Chapel of the Light as President on
March 8, 2011.

28 ⁸ Edward Wilkes associated with Respondent Chapel of the Light as Responsible
Cemetery Manager on March 17, 2011.

1 (c) A cemetery may employ, in addition to the designated cemetery
2 manager, additional licensed cemetery managers. However, only one licensed
3 cemetery manager may be appointed as the designated cemetery manager of the
4 cemetery.

5 11. Code section 7653.8 states, in pertinent part:

6 (a) A person shall not engage in or conduct, or hold himself or herself out as
7 engaging in or conducting, the activities of a cemetery manager without holding a
8 valid, unexpired cemetery manager license issued by the bureau.

9 (b) A licensed cemetery manager shall not engage in or conduct, or hold
10 himself or herself out as engaging in or conducting, the activities of a cemetery
11 manager without being employed by, or without being a corporate officer of a
12 licensed cemetery.

13 12. Code section 7703 states:

14 Violation of any of the provisions of this chapter or of the rules and
15 regulations adopted pursuant to this chapter constitutes a ground for disciplinary
16 action.

17 13. Code section 7711.1 states, in pertinent part:

18 Unprofessional conduct by any licensee or registrant or by any agent or
19 employee of a licensee or registrant constitutes grounds for disciplinary action.
20 Unprofessional conduct includes, but is not limited to, the following:

21 (a) Violating or attempting to violate, directly or indirectly, or assisting in or
22 abetting the violation of this chapter and any regulation adopted thereunder, or of
23 any federal or state law or regulation governing the disposition of human remains,
24 operation of cemeteries or crematories, the sale of cemetery property, or the sale of
25 crematory services or commodities.

26 (b) Negligence in performing any act related to the operation of a cemetery
27 or crematory.

28 14. Health and Safety Code section 8726, subdivision (a) states:

The principal of all funds for endowment care shall be invested and the income
only may be used for the care, maintenance, and embellishment of the cemetery in
accordance with the provisions of law and the resolutions, bylaws, rules, and
regulations or other actions or instruments of the cemetery authority and for no
other purpose. Endowment and special care funds shall be maintained separate and
distinct from all other funds and the trustees shall keep separate records thereof.

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15. Health and Safety Code section 8750 states:

Endowment care funds shall not be used for any purpose other than to provide through income only for the reserves authorized by law and for the endowment care of the cemetery in accordance with the resolutions, by-laws, rules and regulations or other actions or instruments of the cemetery authority.

16. Health and Safety Code section 8751 provides the following regarding investment of endowment care funds:

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

- (a) Bonds of the United States or this state, or of any county, city and county, or city in this state.
- (b) Bonds legal for investment for savings banks in this state.
- (c) First mortgages or first trust deeds on improved real estate.
- (d) Income producing improved real estate in any city or city and county in this state.
- (e) Investment certificates in any savings and loan association organized, existing and doing business under the laws of this state.
- (f) Investments of the type enumerated for domestic incorporated insurers in Article 3, Chapter 2, Part 2, of Division 1 of the Insurance Code of this state.
- (g) By deposit in a bank which is insured by the Federal Deposit Insurance Corporation.
- (h) Shares of a duly chartered and insured federal savings and loan association.

17. Health and Safety Code section 8777 provides the following regarding investment of special care funds:

All money or property received by a cemetery authority for deposit in a special care fund shall be placed in the custody of the trustee or trustees thereof within 30 days after receipt by the cemetery authority. The corpus of special care trusts shall be invested and reinvested and kept invested as authorized by Section 8778.

18. Health and Safety Code section 8778 provides the following regarding investment of special care funds:

The following shall be eligible investments for all special care trusts:

- (a) Bonds of the United States or this state, or of any county, city, or city and county in this state.
- (b) Bonds that are legal investments for commercial banks in this state.
- (c) Certificates of deposit or other interest-bearing accounts in any bank in this state insured by the Federal Deposit Insurance Corporation.
- (d) Investment certificates or shares in any state or federally chartered savings and loan association insured by the Federal Savings and Loan Insurance Corporation.
- (e) Investments in first trust deeds on improved real estate, provided that the loans require monthly amortization of principal and interest and are fully

1 amortized within 30 years or the term of the loan, whichever comes first. No loan
2 shall be made to the cemetery authority, to the director, officer, or stockholder of a
3 cemetery authority, or trustees of the special care funds, or to partners, relatives,
4 agents, or employees thereof.

5 (f) Any investment that is lawful for endowment care funds under Sections
6 8751 and 8751.1.

7 19. Health and Safety Code section 8785 provides:

8 Any person, partnership, or corporation administering, managing, or having
9 responsibility for endowment care or special care funds who violates the
10 provisions of this chapter relating to the collection, investment, or use of those
11 funds shall be punished either by imprisonment in a county jail for a period not
12 exceeding six months or by fine not exceeding five hundred dollars (\$500), or by
13 both such imprisonment and fine, or by imprisonment pursuant to subdivision (h)
14 of Section 1170 of the Penal Code for 16 months, or two or three years. If the
15 violator is a cemetery licensee or the holder of a certificate of authority, he, she, or
16 it shall be subject to disciplinary action as provided in Article 6 (commencing with
17 Section 7686) of Chapter 12 of Division 3 of the Business and Professions Code.

18 20. California Code of Regulations, Title 16, section 2333, states:

19 (a) Every endowment care cemetery shall have cemetery maintenance
20 standards to ensure the property is kept in a condition so as to prevent the
21 cemetery's offensive deterioration. The cemetery maintenance standards shall be in
22 accordance with either subdivision (b) or subdivision (c) of this Section.

23 (b) Each endowment care cemetery shall perform, at a minimum, the
24 following maintenance on its cemetery property:

25 (1) Trim or mow grass and prune shrubs and trees in and around the
26 cemetery. Grass shall be trimmed or mowed to a level where flat markers of
27 individual graves can be seen.

28 (2) Suppress or remove weeds on the developed cemetery property.

(3) Provide a sufficient supply of water to keep cemetery grass and
plants as green as seasonally possible in accordance with natural terrain,
availability of water, and local or county ordinances regarding water use.

(4) Repair or restore improvements, structures and fences on the
property which are owned by the cemetery.

(5) Keep cemetery roads seasonally accessible and repair surfacing
which presents a hazard.

(6) Keep all occupied crypts and niches properly sealed or closed.

(7) Refill or reset settled graves and markers annually, or within 120
days of the cemetery office becoming aware of the issue.

(8) Repair any grave marker, monument, or burial vault that is damaged
by the negligence of the cemetery or its employees or contractors.

(9) Supply and empty trash receptacles when filled, and keep public
areas of the cemetery grounds and water features clear of trash and debris.

(10) Provide clear delineation of undeveloped cemetery property with
the use of signage.

(11) Control vermin and insect problems.

(c) An endowment care cemetery may establish written rules and regulations
in accordance with Health and Safety Code Section 8300. At a minimum, the rules
and regulations addressing maintenance of the cemetery's property shall include its
lots, graves, grounds, landscaping, roads, paths, parking lots, fences, mausoleums,

1 columbaria, vaults, crypts, utilities, and other improvements, structures, and
embellishments.

2 (d) Notwithstanding subdivision (b), the care and maintenance of each
3 cemetery may vary depending upon the cemetery size, location, topography and
type of interments.

4 (e) Nothing contained in subdivision (b) shall be construed to require
5 specific topography, structures or other cemetery-related items on the property.
6 Cemeteries, including sections within a cemetery, that are specifically established
7 and intended to be maintained in a natural condition are not subject to the
requirements of subdivision (b), with the exception of (4), (5) and (9). Non-
endowment care sections of a cemetery are exempt from the requirements of this
Section.

8 (f) The cemetery contract shall include a statement notifying consumers that
9 maintenance standards are available for inspection at the cemetery office. Upon
the consumer(s)' request, the cemetery shall provide, for the consumer(s)'
10 retention, a written copy of their maintenance standards.

11 (g) The amount collected by the cemetery in endowment care fees under
12 Health and Safety Code Section 8738 shall be reconsidered annually by the
cemetery based upon current and projected maintenance expenditures, and
13 adjusted as necessary to ensure that sufficient funds are available to perform the
maintenance required by their rules and regulations as described in subdivision (a)
or subdivision (b) of this Section if subdivision (a) is not applicable.

14 21. California Code of Regulations, title 16, section 2385, states:

15 (a) If a cited person or entity who has been issued an order of abatement is
16 unable to complete the correction within the time specified in the citation because
of conditions beyond his, her or its control after the exercise of reasonable
17 diligence, the person or entity cited may request an extension of time in which to
complete the correction. Such a request shall be submitted to the bureau chief in
18 writing and shall be made within the time set forth for abatement. Any order
granting a request for an extension shall be in writing and shall specify the new
19 date for compliance.

20 (b) When a citation containing an assessment of an administrative fine, an
order of abatement, or both an administrative fine and an order of abatement is not
21 contested or if the citation is appealed and the person or entity cited does not
prevail, failure to pay the fine or abate the violation charged within thirty (30) days
22 of the issuance or affirmation shall constitute a violation and may result in
disciplinary action being taken by the bureau chief, or his or her designee. When a
23 citation is not contested and a fine is not paid, the full amount of the fine shall be
added to the fee for renewal of the license and the license shall not be renewed
24 without payment of the renewal fee and fine.

25 **COST RECOVERY**

26 22. Section 125.3 of the Code provides, in pertinent part, that the Bureau may request the
27 administrative law judge to direct a licentiate found to have committed a violation or violations of
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1 the licensing act to pay a sum not to exceed the reasonable costs of the investigation and
2 enforcement of the case.

3 **NONCOMPLIANCE WITH CITATIONS**

4 23. Respondent Evergreen, Respondent Skyview, Respondent Mount Tamalpais,
5 Respondent Chapel of the Light, Respondent Kamphausen, and Respondent Wilkes have
6 repeatedly failed to timely comply with citations and orders of abatement issued by the Bureau.
7 The circumstances are discussed in more detail, below, in the First through Sixth Causes for
8 Discipline.

9 **FIRST CAUSE FOR DISCIPLINE**

10 **(Respondent Evergreen -- Failure to Comply with Citation)**

11 24. Respondent Evergreen is subject to discipline pursuant to Code sections 7703 and
12 7711.1, subsection (a), and California Code of Regulations, title 16, section 2385(b), in that
13 Respondent Evergreen committed unprofessional conduct by failing to timely comply with
14 citation fines and/or abatement orders. The circumstances are as follows:

15 **Citation No. IC 2020 48 (Failure to File 2018 Report) -- Respondent Evergreen**

16 25. On or about March 13, 2020, the Bureau issued Citation No. IC 2020 48 to
17 Respondent Evergreen based on Respondent Evergreen's failure to timely file its 2018 Annual
18 Endowment Care Fund and Special Care Fund Report (Annual Report). The citation ordered
19 Respondent Evergreen to pay a fine of \$2,000.00 and further ordered it to submit the Annual
20 Report. Respondent Evergreen paid the fine but did not submit the Annual Report until February
21 1, 2022, more than 30 days from the issuance of the citation and more than 900 days late.

22 **Citation No. IC 2021 243 (Failure to File 2019 Report) -- Respondent Evergreen**

23 26. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 243 to
24 Respondent Evergreen based on Respondent Evergreen's failure to timely file its 2019 Annual
25 Report. The citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further
26 ordered it to submit the Annual Report. Respondent Evergreen paid the fine but failed to submit
27 the Annual Report.

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1 Citation No. IC 2022 57 (Failure to File 2020 Report) -- Respondent Skyview

2 31. On or about March 8, 2022, the Bureau issued Citation No. IC 2022 57 to Respondent
3 Skyview based on Respondent Skyview's failure to timely file its 2020 Annual Report. The
4 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
5 the Annual Report. Respondent Skyview paid the fine but failed to submit the Annual Report.

6 **THIRD CAUSE FOR DISCIPLINE**

7 **(Respondent Mount Tamalpais -- Failure to Comply with Citation)**

8 32. Respondent Mount Tamalpais is subject to discipline pursuant to Code sections 7703
9 and 7711.1, subsection (a), and California Code of Regulations, title 16, section 2385(b), in that
10 Respondent Mount Tamalpais committed unprofessional conduct by failing to timely comply
11 with citation fines and/or abatement orders. The circumstances are as follows:

12 Citation No. IC 2019 226 (Failure to Maintain Grounds) -- Respondent Mount Tamalpais

13 33. On or about January 24, 2020, the Bureau issued Citation No. IC 2019 226 to
14 Respondent Mount Tamalpais based on Respondent Mount Tamalpais's failure to maintain its
15 grounds and failure to control vermin on its grounds. The citation ordered Respondent Mount
16 Tamalpais to pay a fine of \$500.00 and further ordered it to take action to comply with the law
17 regarding maintenance. Respondent Mount Tamalpais paid the fine on or about November 17,
18 2020, more than 30 days from the issuance of the citation, but failed to comply with the order of
19 abatement.

20 Citation No. IC 2020 38 (Failure to File 2018 Report) -- Respondent Mount Tamalpais

21 34. On or about February 27, 2020, the Bureau issued Citation No. IC 2020 38 to
22 Respondent Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its
23 2018 Annual Report. The citation ordered Respondent Mount Tamalpais to pay a fine of
24 \$2,000.00 and further ordered it to submit the Annual Report. Respondent Mount Tamalpais paid
25 the fine but did not submit the Annual Report until October 19, 2021, more than 30 days from the
26 issuance of the citation and more than 800 days late.

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1 compliance with their duty to timely file their 2019 Annual Reports. The citation ordered
2 Respondent Kamphausen to pay a fine of \$1,000.00 and further ordered him to immediately take
3 action to ensure that the cemeteries complied with applicable laws by filing the required Annual
4 Reports. Respondent Kamphausen paid the fine but failed to cause Respondent Evergreen,
5 Respondent Skyview, and Respondent Mount Tamalpais to submit their Annual Reports within
6 30 days.

7 Citation No. IC 2022 59 (Failure to Supervise re 2020 Reports) -- Respondent
8 Kamphausen

9 43. On or about March 8, 2022, the Bureau issued Citation No. IC 2022 59 to Respondent
10 Kamphausen based on Respondent Kamphausen's failure to exercise direct supervision and
11 control over the operations, employees, and agents of Respondent Evergreen, Respondent
12 Skyview and Respondent Mount Tamalpais as was necessary to ensure full compliance with their
13 duty to timely file their 2020 Annual Reports. The citation ordered Respondent Kamphausen to
14 pay a fine of \$1,500.00 and further ordered him to immediately take action to ensure that the
15 cemeteries complied with applicable laws by filing the required Annual Reports. Respondent
16 Kamphausen paid the fine but failed to cause Respondent Evergreen, Respondent Skyview, and
17 Respondent Mount Tamalpais to submit their Annual Reports within 30 days.

18 **SIXTH CAUSE FOR DISCIPLINE**

19 **(Respondent Wilkes -- Failure to Comply with Citation)**

20 44. Respondent Wilkes is subject to discipline pursuant to Code sections 7703 and
21 7711.1, subsection (a), and California Code of Regulations, title 16, section 2385(b), in that
22 Respondent Wilkes committed unprofessional conduct by failing to timely comply with citation
23 fines and/or abatement orders. The circumstances are as follows:

24 Citation No. IC 2021 248 (Failure to Supervise re 2019 Report) -- Respondent Wilkes

25 45. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 248 to
26 Respondent Wilkes based on Respondent Wilkes's failure to exercise direct supervision and
27 control over the operations, employees, and agents of Chapel of the Light as was necessary to
28 ensure full compliance with Chapel of the Light's duty to timely file its 2019 Annual Report. The

1 citation ordered Respondent Wilkes to pay a fine of \$100.00 and further ordered him to
2 immediately take action to ensure that the cemetery complied with applicable laws and file the
3 Annual Report. Respondent Wilkes paid the fine but failed to cause the cemetery to file the
4 Annual Report within 30 days.

5 Citation No. IC 2022 55 (Failure to Supervise re 2020 Report) -- Respondent Wilkes

6 46. On or about March 8, 2022, the Bureau issued Citation No. IC 2022 55 to Respondent
7 Wilkes based on Respondent Wilkes's failure to exercise direct supervision and control over the
8 operations, employees, and agents of Chapel of the Light as was necessary to ensure full
9 compliance with Chapel of the Light's duty to timely file its 2020 Annual Report. The citation
10 ordered Respondent Wilkes to pay a fine of \$250.00 and further ordered him to immediately take
11 action to ensure that the cemetery complied with applicable laws and file the Annual Report.
12 Respondent Wilkes failed to timely pay the fine and failed to cause the cemetery to file the
13 Annual Report within 30 days.

14 **CEMETERY MAINTENANCE**

15 47. On or about June 24, 2021, August 2, 2021, October 26, 2021, February 16, 2022,
16 and April 29, 2022, a Bureau Field Representative inspected the grounds of Respondent Mount
17 Tamalpais in response to multiple consumer complaints regarding the cemetery's care of its
18 grounds.

19 48. The cemetery grounds were, as observed by the consumer complainants and the
20 Bureau's Field Representative, in substantial disrepair. The grounds were dried out and brown,
21 there was substantial uncontrolled weed growth, and there was extensive evidence of rodent
22 activity. Many of the grave markers were obscured by dirt and debris, evidently as the result of
23 the rodent activity.

24 **SEVENTH CAUSE FOR DISCIPLINE**

25 **(Respondent Mount Tamalpais -- Cemetery Maintenance Standards)**

26 49. Respondent Mount Tamalpais is subject to discipline pursuant to Code sections 7703
27 and 7711.1, subsection (a), in conjunction with California Code of Regulations, title 16, section
28 2333, in that Respondent Mount Tamalpais failed to adopt appropriate cemetery maintenance

1 standards, as follows:

2 50. Respondent Mount Tamalpais's cemetery maintenance standards afford absolute
3 discretion to Respondent Mount Tamalpais. As a result, the standards do not and have not
4 ensured that the property is kept in a condition so as to prevent offensive deterioration of the
5 cemetery, in violation of California Code of Regulations, title 16, section 2333(a).

6 51. Additionally, Respondent Mount Tamalpais's cemetery maintenance standards do not
7 include provisions specifically addressing the cemetery's lots, paths, parking lots, or utilities, in
8 violation of California Code of Regulations, title 16, section 2333(c).

9 **EIGHTH CAUSE FOR DISCIPLINE**

10 **(Respondent Kamphausen -- Cemetery Maintenance Standards - Supervision)**

11 52. Respondent Kamphausen is subject to discipline pursuant to Code sections 7703,
12 7711.1, subsection (a), California Code of Regulations, title 16, section 2333, and Code section
13 7653.6, subsection (b), in that Respondent Kamphausen, as cemetery manager for Respondent
14 Mount Tamalpais, failed to exercise that level of direct supervision and control over the
15 operations, employees, and agents of the cemetery as necessary to ensure full compliance with the
16 applicable provisions of law, as set forth above in the Seventh Cause for Discipline.

17 **EXPIRED LICENSE FROM FEBRUARY 16, 2022 INSPECTION OF RESPONDENT**

18 **MOUNT TAMALPAIS**

19 53. During the Bureau Field Representative's February 16, 2022 inspection of
20 Respondent Mount Tamalpais, the Field Representative discovered that Respondent
21 Kamphausen's cemetery manager license was expired.

22 **NINTH CAUSE FOR DISCIPLINE**

23 **(Respondent Kamphausen -- Expired License)**

24 54. Respondent Kamphausen is subject to discipline pursuant to Code sections 7703,
25 7711.1, subsection (a), and/or Code section 7653.8, subdivision (a), in that Respondent held
26 himself out as conducting the activities of a cemetery manager without holding a valid, unexpired
27 cemetery manager license issued by the Bureau.

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1 **2022 AUDIT OF RESPONDENT MOUNT TAMALPAIS**

2 55. During 2022, the Bureau performed an audit of Respondent Mount Tamalpais’s
3 endowment care fund and special care fund. Respondent Mount Tamalpais failed the audit, for
4 three interrelated reasons.

- 5 • Money in Respondent Mount Tamalpais’s endowment care fund and special care
6 fund was being used for purposes other than the care, maintenance, or
7 embellishment of the cemetery. Many of the checks flowing into and out of the
8 funds appear related to personal expenditures, and many were unsupported by the
9 cemetery’s own records. The amount of money expended out of the funds also
10 exceeded the funds’ income.
- 11 • Respondent Mount Tamalpais’s records showed money flowing into and out of the
12 funds for expenses that appear to have nothing to do with cemetery operations.
13 Despite being afforded time to provide documentary substantiation for such
14 transactions, Respondent Mount Tamalpais did not.
- 15 • Respondent Mount Tamalpais left the funds largely uninvested, in bank accounts
16 where most of the deposits were uninsured.

17 **TENTH CAUSE FOR DISCIPLINE**

18 **(Respondent Mount Tamalpais -- Insufficient Separation of Funds)**

19 56. Respondent Mount Tamalpais is subject to discipline pursuant to Health and Safety
20 Code section 8726, subdivision (a), in conjunction with Code section 7711.1, subdivision (a),
21 and/or Health and Safety Code section 8785, in that Respondent Mount Tamalpais failed to keep
22 separate and distinct its endowment care and special care funds from all of its other funds.
23 Respondent Mount Tamalpais was unable to substantiate or explain transfers between its
24 endowment and special care funds and the cemetery’s other accounts and/or third party accounts.
25 Respondent Mount Tamalpais was unable to provide source documents (like contracts creating
26 interment sales) to support deposits, many of which deposits were checks from random
27 businesses, renters of property, or even self-payments from the cemetery’s general account or
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1 from entirely different cemeteries linked to Respondent Kamphausen. Overall, the endowment
2 care and special care funds are not retained in a way that reliably prevent commingling.

3 **ELEVENTH CAUSE FOR DISCIPLINE**

4 **(Respondent Mount Tamalpais -- Improper Expenditures)**

5 57. Respondent Mount Tamalpais is subject to discipline pursuant to Health and Safety
6 Code section 8750 and/or 8726, subdivision (a), in conjunction with Code section 7711.1,
7 subdivision (a), and/or Health and Safety Code section 8785, in that Respondent Mount
8 Tamalpais used endowment care funds for improper purposes and in amounts exceeding the
9 fund's income.

10 **TWELFTH CAUSE FOR DISCIPLINE**

11 **(Respondent Mount Tamalpais -- Improper Investments)**

12 58. Respondent Mount Tamalpais is subject to discipline pursuant to Health and Safety
13 Code section 8751, subdivision (g), in conjunction with Health and Safety Code section 8785
14 and/or Code section 7711.1(a), in that Respondent Mount Tamalpais left endowment care funds
15 in bank accounts paying nearly zero interest in amounts that were not insured by the Federal
16 Deposit Insurance Corporation.

17 59. Respondent Mount Tamalpais is subject to discipline pursuant to Health and Safety
18 Code section 8777 and 8778, in conjunction with Health and Safety Code section 8785 and/or
19 Code section 7711.1(a), in that Respondent Mount Tamalpais left special care funds in bank
20 accounts paying nearly zero interest in amounts that were not insured by the Federal Deposit
21 Insurance Corporation.

22 **THIRTEENTH CAUSE FOR DISCIPLINE**

23 **(Respondent Kamphausen -- Audit -- Supervision)**

24 60. Respondent Kamphausen is subject to discipline pursuant to Code section 7653.6,
25 subsection (b), in that Respondent Kamphausen, as cemetery manager for Respondent Mount
26 Tamalpais, failed to exercise that level of direct supervision and control over the operations,
27 employees, and agents of the cemetery as necessary to ensure full compliance with the applicable
28 provisions of law, as set forth above in the Tenth, Eleventh, and Twelfth Causes for Discipline.

1 **DISCIPLINE CONSIDERATIONS**

2 Accusation Case No. A1 2014 104 -- Respondent Evergreen and Respondent Kamphausen

3 61. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
4 on or about June 8, 2017, in a prior disciplinary action titled *In the Matter of the Accusation*
5 *Against Evergreen Cemetery Association, aka Evergreen Cemetery, and Buck Kamphausen,*
6 Cemetery and Funeral Bureau Case Number A1 2014 104, Respondent Evergreen’s Certificate
7 of Authority and Respondent Kamphausen’s Cemetery Manager License were disciplined. That
8 decision is now final and is incorporated herein by reference.

9 Citation No. IC 2016 319 (Failure to File 2015 Report) -- Respondent Evergreen

10 62. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
11 on or about November 29, 2016, the Bureau issued Citation No. IC 2016 319 to Respondent
12 Evergreen based on Respondent Evergreen’s failure to timely file its 2015 Annual Report. The
13 citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further ordered it to submit
14 the 2015 Annual Report. Respondent Evergreen paid the fine but did not submit the Annual
15 Report until December 15, 2017, more than 30 days from the issuance of the citation and 500
16 days late.

17 Citation No. IC 2017 332 (Failure to File 2016 Report) -- Respondent Evergreen

18 63. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
19 on or about November 21, 2017, the Bureau issued Citation No. IC 2017 332 to Respondent
20 Evergreen based on Respondent Evergreen’s failure to timely file its 2016 Annual Report. The
21 citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further ordered it to submit
22 the Annual Report. Respondent Evergreen paid the fine but did not submit the Annual Report
23 until September 7, 2018, more than 30 days from the issuance of the citation and more than 400
24 days late.

25 Citation No. IC 2018 256 (Failure to File 2017 Report) -- Respondent Evergreen

26 64. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
27 on or about January 15, 2019, the Bureau issued Citation No. IC 2018 256 to Respondent
28 Evergreen based on Respondent Evergreen’s failure to timely file its 2017 Annual Report. The

1 citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further ordered it to submit
2 the Annual Report. Respondent Evergreen paid the fine but did not submit the Annual Report
3 until March 1, 2019, more than 30 days from the issuance of the citation and more than 200 days
4 late.

5 Citation No. IC 2019 262 (Failure to Maintain Grounds) -- Respondent Evergreen

6 65. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
7 on or about April 17, 2020, the Bureau issued Citation No. IC 2019 262 to Respondent Evergreen
8 based on Respondent Evergreen's failure to adequately water the cemetery grounds. The citation
9 ordered Respondent Evergreen to take action as necessary to comply with all applicable laws and
10 regulations.

11 Citation No. IC 2023 32 (Various Issues) -- Respondent Evergreen

12 66. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
13 on or about February 15, 2023, the Bureau issued Citation No. IC 2023 32 to Respondent
14 Evergreen based on Respondent Evergreen's failure to publicly display the current renewal
15 license for its cemetery manager, failed to collect the required amount of endowment care funds,
16 and failed to include a required statement on a cemetery contract. The citation ordered
17 Respondent Evergreen to pay a \$300 fine and to take such action as necessary to comply with all
18 applicable laws and regulations.

19 Letter of Warning, February 15, 2023 (Cemetery Maintenance) -- Respondent Evergreen

20 67. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
21 on or about February 15, 2023, the Bureau issued a letter of warning to Respondent Evergreen for
22 failing to comply with cemetery maintenance requirements.

23 Citation No. IC 2012 217 (Failure to File 2011 Report) -- Respondent Skyview

24 68. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
25 on or about November 9, 2012, the Bureau issued Citation No. IC 2012 217 to Respondent
26 Skyview based on Respondent Skyview's failure to timely file its 2011 Annual Report. The
27 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
28 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until

1 September 4, 2014, more than 30 days from the issuance of the citation and more than 800 days
2 late.

3 Citation No. IC 2013 272 (Failure to File 2012 Report) -- Respondent Skyview

4 69. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
5 on or about December 13, 2013, the Bureau issued Citation No. IC 2013 272 to Respondent
6 Skyview based on Respondent Skyview's failure to timely file its 2012 Annual Report. The
7 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
8 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
9 September 4, 2014, more than 30 days from the issuance of the citation and more than 400 days
10 late.

11 Citation No. IC 2014 173 (Failure to File 2013 Report) -- Respondent Skyview

12 70. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
13 on or about September 11, 2014, the Bureau issued Citation No. IC 2014 173 to Respondent
14 Skyview based on Respondent Skyview's failure to timely file its 2013 Annual Report. The
15 citation ordered Respondent Skyview to pay a fine of \$1,600.00.

16 Citation No. IC 2015 241 (Failure to File 2014 Report) -- Respondent Skyview

17 71. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
18 on or about November 24, 2015, the Bureau issued Citation No. IC 2015 241 to Respondent
19 Skyview based on Respondent Skyview's failure to timely file its 2014 Annual Report. The
20 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
21 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
22 March 15, 2018, more than 30 days from the issuance of the citation and more than 1,000 days
23 late.

24 Citation No. IC 2016 321 (Failure to File 2015 Report) -- Respondent Skyview

25 72. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
26 on or about November 29, 2016, the Bureau issued Citation No. IC 2016 321 to Respondent
27 Skyview based on Respondent Skyview's failure to timely file its 2015 Annual Report. The
28 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit

1 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
2 April 3, 2018, more than 30 days from the issuance of the citation and more than 600 days late.

3 Citation No. IC 2017 333 (Failure to File 2016 Report) -- Respondent Skyview

4 73. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
5 on or about November 21, 2017, the Bureau issued Citation No. IC 2017 333 to Respondent
6 Skyview based on Respondent Skyview's failure to timely file its 2016 Annual Report. The
7 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
8 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
9 May 3, 2018, more than 30 days from the issuance of the citation and more than 250 days late.

10 Citation No. IC 2018 258 (Failure to File 2017 Report) -- Respondent Skyview

11 74. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
12 on or about January 15, 2019, the Bureau issued Citation No. IC 2018 258 to Respondent
13 Skyview based on Respondent Skyview's failure to timely file its 2017 Annual Report. The
14 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
15 the Annual Report. Respondent Skyview paid the fine but failed to submit the Annual Report
16 until August 6, 2019, more than 30 days from the issuance of the citation and more than 250 days
17 late.

18 Citation No. I 2008 157 (Failure to File 2006 Report) -- Respondent Mount Tamalpais

19 75. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
20 on or about September 12, 2008, the Bureau issued Citation No. I 2008 157 to Respondent Mount
21 Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2006 Annual Report.
22 The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further ordered
23 it to submit the Annual Report. Respondent Mount Tamalpais paid the fine and submitted the
24 report.

25 Citation No. I 2009 189 (Failure to File 2008 Report) -- Respondent Mount Tamalpais

26 76. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
27 on or about October 2, 2009, the Bureau issued Citation No. I 2009 189 to Respondent Mount
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1 Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2008 Annual Report.
2 The citation ordered Respondent Mount Tamalpais to pay a fine of \$1,200.00.

3 Citation No. IC 2011 166 (Failure to File 2010 Report) -- Respondent Mount Tamalpais

4 77. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
5 on or about September 23, 2011, the Bureau issued Citation No. IC 2011 166 to Respondent
6 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2010 Annual
7 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$800.00.

8 Citation No. IC 2012 201 (Failure to File 2011 Report) -- Respondent Mount Tamalpais

9 78. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
10 on or about October 25, 2012, the Bureau issued Citation No. IC 2012 201 to Respondent Mount
11 Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2011 Annual Report.
12 The citation ordered Respondent Mount Tamalpais to pay a fine of \$1,600.00.

13 Citation No. IC 2013 271 (Failure to File 2012 Report) -- Respondent Mount Tamalpais

14 79. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
15 on or about December 13, 2013, the Bureau issued Citation No. IC 2013 271 to Respondent
16 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2012 Annual
17 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further
18 ordered it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but did not
19 submit the Annual Report until March 5, 2014, more than 30 days from the issuance of the
20 citation and more than 200 days late.

21 Citation No. IC 2014 255 (Failure to File 2013 Report) -- Respondent Mount Tamalpais

22 80. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
23 on or about November 24, 2014, the Bureau issued Citation No. IC 2014 255 to Respondent
24 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2013 Annual
25 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further
26 ordered it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but did not
27 submit the Annual Report until January 25, 2016, more than 30 days from the issuance of the
28 citation and more than 600 days late.

1 Citation No. IC 2015 247 (Failure to File 2014 Report) -- Respondent Mount Tamalpais

2 81. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
3 on or about November 24, 2015, the Bureau issued Citation No. IC 2015 247 to Respondent
4 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2014 Annual
5 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further
6 ordered it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but did not
7 submit the Annual Report until October 16, 2016, more than 30 days from the issuance of the
8 citation and more than 500 days late.

9 Citation No. IC 2016 322 (Failure to File 2015 Report) -- Respondent Mount Tamalpais

10 82. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
11 on or about November 29, 2016, the Bureau issued Citation No. IC 2016 322 to Respondent
12 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2015 Annual
13 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further
14 ordered it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but did not
15 submit the Annual Report until December 15, 2017, more than 30 days from the issuance of the
16 citation and more than 500 days late.

17 Citation No. IC 2017 334 (Failure to File 2016 Report) -- Respondent Mount Tamalpais

18 83. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
19 on or about November 21, 2017, the Bureau issued Citation No. IC 2017 334 to Respondent
20 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2016 Annual
21 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and to
22 immediately file the Annual Report.

23 Citation No. IC 2018 257 (Failure to File 2017 Report) -- Respondent Mount Tamalpais

24 84. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
25 on or about January 15, 2019, the Bureau issued Citation No. IC 2018 257 to Respondent Mount
26 Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2017 Annual Report.
27 The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further ordered
28 it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but did not submit the

1 Annual Report until February 19, 2019, more than 30 days from the issuance of the citation and
2 more than 200 days late.

3 2022 Audit of Endowment and Special Care Funds -- Respondent Mount Tamalpais

4 85. To determine the degree of discipline, if any, to be imposed, Complainant alleges
5 that, as discussed above in the causes for discipline, the Bureau audited Respondent Mount
6 Tamalpais's endowment and special care funds in 2022. Respondent Mount Tamalpais failed the
7 audit, as it was unable to provide evidence to the Bureau of reliable recordkeeping.

8 Citation No. IC 2011 212 (Failure to File 2010 Report) -- Respondent Chapel of the Light

9 86. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
10 on or about November 18, 2011, the Bureau issued Citation No. IC 2011 212 to Respondent
11 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2010
12 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
13 and to immediately file the Annual Report.

14 Citation No. IC 2012 160 (Failure to File 2011 Report) -- Respondent Chapel of the Light

15 87. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
16 on or about August 10, 2012, the Bureau issued Citation No. IC 2012 160 to Respondent Chapel
17 of the Light based on Respondent Chapel of the Light's failure to timely file its 2011 Annual
18 Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$800.00.

19 Citation No. IC 2013 270 (Failure to File 2012 Report) -- Respondent Chapel of the Light

20 88. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
21 on or about December 13, 2013, the Bureau issued Citation No. IC 2013 270 to Respondent
22 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2012
23 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
24 and further ordered it to submit the Annual Report. Respondent Chapel of the Light paid the fine
25 but did not submit the Annual Report until March 6, 2014, more than 30 days from the issuance
26 of the citation and more than 200 days late.

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1 Citation No. IC 2014 257 (Failure to File 2013 Report) -- Respondent Chapel of the Light

2 89. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
3 on or about November 24, 2014, the Bureau issued Citation No. IC 2014 257 to Respondent
4 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2013
5 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
6 and further ordered it to submit the Annual Report. Respondent Chapel of the Light paid the fine
7 but did not submit the Annual Report until February 26, 2015, more than 30 days from the
8 issuance of the citation and more than 200 days late.

9 Citation No. IC 2015 245 (Failure to File 2014 Report) -- Respondent Chapel of the Light

10 90. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
11 on or about November 24, 2015, the Bureau issued Citation No. IC 2015 245 to Respondent
12 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2014
13 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
14 and further ordered it to submit the Annual Report. Respondent Chapel of the Light paid the fine
15 but did not submit the Annual Report until December 11, 2017, more than 30 days from the
16 issuance of the citation and more than 900 days late.

17 Citation No. IC 2016 325 (Failure to File 2015 Report) -- Respondent Chapel of the Light

18 91. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
19 on or about November 29, 2016, the Bureau issued Citation No. IC 2016 325 to Respondent
20 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2015
21 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
22 and further ordered it to submit the Annual Report. Respondent Chapel of the Light paid the fine
23 but did not submit the Annual Report until December 15, 2017, more than 30 days from the
24 issuance of the citation and more than 500 days late.

25 Citation No. IC 2017 335 (Failure to File 2016 Report) -- Respondent Chapel of the Light

26 92. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
27 on or about November 21, 2017, the Bureau issued Citation No. IC 2017 335 to Respondent
28 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2016

1 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
2 and further ordered it to submit the Annual Report.

3 Citation No. IC 2020 26 (Failure to File 2018 Report) -- Respondent Chapel of the Light

4 93. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
5 on or about February 13, 2020, the Bureau issued Citation No. IC 2020 26 to Respondent Chapel
6 of the Light based on Respondent Chapel of the Light's failure to timely file its 2018 Annual
7 Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00.

8 Citation No. IC 2020 10 (Failure to Supervise re Maintenance) - Respondent Kamphausen

9 94. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
10 on or about January 24, 2020, the Bureau issued Citation No. IC 2020 10 to Respondent
11 Kamphausen based on Respondent Kamphausen's failure to exercise direct supervision and
12 control over the operations, employees, and agents of Respondent Mount Tamalpais as was
13 necessary to ensure full compliance with Respondent Mount Tamalpais's duty to maintain and
14 water its grounds.

15 Citation No. IC 2020 71 (Failure to Supervise re Maintenance) -- Respondent Kamphausen

16 95. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
17 on or about April 17, 2020, the Bureau issued Citation No. IC 2020 71 to Respondent
18 Kamphausen based on Respondent Kamphausen's failure to exercise direct supervision and
19 control over the operations, employees, and agents of Respondent Evergreen as was necessary to
20 ensure full compliance with Respondent Evergreen's duty to maintain and water its grounds. The
21 citation ordered Respondent Kamphausen to pay a fine of \$250.00 and further ordered him to
22 assure that the cemetery complied with applicable laws regarding cemetery maintenance.

23 Citation No. IC 2020 195 (Failure to Supervise re Maintenance) --Respondent Kamphausen

24 96. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
25 on or about October 16, 2020, the Bureau issued Citation No. IC 2020 195 to Respondent
26 Kamphausen based on Respondent Kamphausen's failure to exercise direct supervision and
27 control over the operations, employees, and agents of Respondent Mount Tamalpais as was
28 necessary to ensure full compliance with Respondent Mount Tamalpais's legal obligations

1 pertaining to renewal license display and cemetery maintenance standards notifications. The
2 citation ordered Respondent Kamphausen to pay a fine of \$500.00 and further ordered him to
3 assure that the cemetery complied with applicable laws.

4 Citation No. IC 2023 33 (Failure to Supervise re Various Issues) - Respondent Kamphausen

5 97. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
6 on or about February 15, 2023, the Bureau issued Citation No. IC 2023 33 to Respondent
7 Kamphausen based on Respondent Kamphausen's failure to exercise direct supervision and
8 control over the operations, employees, and agents of Respondent Evergreen as was necessary to
9 ensure full compliance with Respondent Evergreen's legal obligations pertaining to renewal
10 license display and cemetery maintenance standards notifications. The citation ordered
11 Respondent Kamphausen to pay a fine of \$1,750.00 and further ordered him to achieve
12 compliance with applicable laws.

13 **PRAYER**

14 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
15 and that following the hearing, the Director of the Department of Consumer Affairs issue a
16 decision:

17 1. Revoking or suspending Certificate of Authority License No. COA 103, issued to
18 Evergreen Cemetery Association, aka Evergreen Cemetery;

19 2. Revoking or suspending Certificate of Authority License No. COA 270, issued to
20 Skyview Memorial Lawn;

21 3. Revoking or suspending Certificate of Authority License No. COA 432, issued to
22 Marin County Cemetery Corp dba Mount Tamalpais Cemetery;

23 4. Revoking or suspending Certificate of Authority License No. COA 633, issued to
24 Chapel of the Light;

25 5. Revoking or suspending Cemetery Manager License No. CEM 259, issued to Buck
26 Kamphausen;

27 6. Revoking or suspending Cemetery Manager License No. CEM 39, issued to Edward
28 Wilkes;

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7. Ordering the Respondents to pay the Cemetery and Funeral Bureau the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 125.3; and,

8. Taking such other and further action as is deemed necessary and proper.

DATED: May 18, 2023

SIGNATURE ON FILE _____

GINA SANCHEZ
Bureau Chief
Cemetery and Funeral Bureau
Department of Consumer Affairs
State of California
Complainant