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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**

SECOND 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 Second 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 (3) A statement showing separately the total amount of the general and
2 special endowment care funds invested in each of the investments authorized by
law and the amount of cash on hand not invested, which statement shall actually
show the financial condition of the funds.

3 (4) A statement showing separately the location, description, and character
4 of the investments in which the special endowment care funds are invested. The
statement shall show the valuations of any securities held in the endowment care
5 fund as valued pursuant to Section 7614.7.

6 (5) A statement showing the transactions entered into between the
7 corporation or any officer, employee, or stockholder thereof and the trustees of the
endowment care funds with respect to those endowment care funds. The statement
8 shall show the dates, amounts of the transactions, and shall contain a statement of
the reasons for those transactions.

9 (b) The report shall be verified by the president or vice president and one
10 other officer of the cemetery corporation. The information submitted pursuant to
paragraphs (2), (3), (4), and (5) of subdivision (a) shall be accompanied by an
11 annual audit report, prepared in accordance with generally accepted accounting
principles, of the endowment care fund and special care fund signed by a certified
12 public accountant or public accountant. The scope of the audit shall include the
inspection, review, and audit of the general purpose financial statements of the
13 endowment care fund and special care fund, which shall include the balance sheet,
the statement of revenues, expenditures, and changes in fund balance.

14 (c) If a cemetery authority files a written request prior to the date the report
is due, the bureau may, in its discretion, grant an extension for no more than an
15 additional nine months within which to file the report.

16 11. Code section 7653.6 states:

17 A cemetery licensed under this chapter shall at all times employ a licensed
18 cemetery manager to manage, supervise, and direct its operations. Notwithstanding
any other provision of this chapter, licensed cemeteries within close geographical
19 proximity of each other may request the bureau to allow a licensed cemetery
manager to manage, supervise, and direct the business or profession of more than
20 one facility.

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22 (b) The designated cemetery manager shall be responsible for exercising
direct supervision and control over the operations, employees, and agents of the
23 cemetery as is necessary to ensure full compliance with the applicable provisions
of this code, the Health and Safety Code, and any regulations adopted thereto.
24 Failure of the designated cemetery manager or the licensed cemetery to exercise
that supervision or control shall constitute a ground for disciplinary action.

25 (c) A cemetery may employ, in addition to the designated cemetery
26 manager, additional licensed cemetery managers. However, only one licensed
cemetery manager may be appointed as the designated cemetery manager of the
27 cemetery.

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12. Code section 7653.8 states, in pertinent part:

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

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

13. Code section 7680 states, in pertinent part:

Every license issued shall be displayed conspicuously in the place of business or employment of the licensee.

14. Code section 7703 states:

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

15. Code section 7711.1 states, in pertinent part:

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

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

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

16. 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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1 17. Health and Safety Code section 8738 states:

2 (a) For purposes of this section, “net price” means the retail price less any
3 discounts the cemetery provides to consumers for the purchase of an interment
space.

4 (b) An endowment care cemetery is one which has deposited in its
5 endowment care fund the minimum amounts heretofore required by law and shall
6 hereafter have deposited in its endowment care fund at the time of or not later than
completion of the initial sale not less than the following amounts for plots sold or
disposed of:

7 (1) Either 6 percent of net price or two hundred dollars (\$200), whichever is
8 greater, with a required deposit not to exceed six thousand dollars (\$6,000), for
each grave.

9 (2) Either 6 percent of net price or one hundred dollars (\$100), whichever is
10 greater, with a required deposit not to exceed six thousand dollars (\$6,000), for
each niche.

11 (3) Either 6 percent of net price or two hundred dollars (\$200), whichever is
12 greater, with a required deposit not to exceed six thousand dollars (\$6,000), for
each crypt.

13 (4) Either 6 percent of net price or one hundred dollars (\$100), whichever is
14 greater, for the cremated or hydrolyzed remains of each deceased person scattered
15 in the cemetery at a garden or designated open area that is not an interment site
subject to paragraph (1).

16 (c) This section shall become operative on January 1, 2023.

17 (d) This section shall remain in effect only until January 1, 2024, and as of
that date is repealed.

18 18. Health and Safety Code section 8750 states:

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

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

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

25 (a) Bonds of the United States or this state, or of any county, city and county, or
city in this state.

26 (b) Bonds legal for investment for savings banks in this state.

27 (c) First mortgages or first trust deeds on improved real estate.

28 (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.

20. 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.

21. 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 amortized within 30 years or the term of the loan, whichever comes first. No loan shall be made to the cemetery authority, to the director, officer, or stockholder of a cemetery authority, or trustees of the special care funds, or to partners, relatives, agents, or employees thereof.
- (f) Any investment that is lawful for endowment care funds under Sections 8751 and 8751.1.

22. Health and Safety Code section 8785 provides:

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

1 23. California Code of Regulations, Title 16, section 2333, states:

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

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

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

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

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

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

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

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

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

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

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

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

28 (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,
columbaria, vaults, crypts, utilities, and other improvements, structures, and
embellishments.

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

(e) Nothing contained in subdivision (b) shall be construed to require
specific topography, structures or other cemetery-related items on the property.
Cemeteries, including sections within a cemetery, that are specifically established
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.

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

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

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

(a) If a cited person or entity who has been issued an order of abatement is 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 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 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 date for compliance.

(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 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 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 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 without payment of the renewal fee and fine.

COST RECOVERY

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

NONCOMPLIANCE WITH CITATIONS -- ALL RESPONDENTS

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

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1 **FIRST CAUSE FOR DISCIPLINE**

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

3 27. Respondent Evergreen is subject to discipline pursuant to Code sections 7703 and
4 7711.1, subsection (a), and California Code of Regulations, title 16, section 2385(b), in that
5 Respondent Evergreen committed unprofessional conduct by failing to timely comply with
6 citation fines and/or abatement orders. The circumstances are as follows:

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

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

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

15 29. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 243 to
16 Respondent Evergreen based on Respondent Evergreen’s failure to timely file its 2019 Annual
17 Report. The citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further
18 ordered it to submit the Annual Report. Respondent Evergreen paid the fine but failed to submit
19 the Annual Report.

20 Citation No. IC 2022 58 (Failure to File 2020 Report) -- Respondent Evergreen

21 30. On or about March 8, 2022, the Bureau issued Citation No. IC 2022 58 to Respondent
22 Evergreen based on Respondent Evergreen’s failure to timely file its 2020 Annual Report. The
23 citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further ordered it to submit
24 the Annual Report. Respondent Evergreen paid the fine but failed to submit the Annual Report.

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1 **SECOND CAUSE FOR DISCIPLINE**

2 **(Respondent Skyview -- Failure to Comply with Citation)**

3 31. Respondent Skyview is subject to discipline pursuant to Code sections 7703 and
4 7711.1, subsection (a), and California Code of Regulations, title 16, section 2385(b), in that
5 Respondent Skyview committed unprofessional conduct by failing to timely comply with citation
6 fines and/or abatement orders. The circumstances are as follows:

7 Citation No. IC 2019 302 (Failure to File 2018 Report) -- Respondent Skyview

8 32. On or about December 6, 2019, the Bureau issued Citation No. IC 2019 302 to
9 Respondent Skyview based on Respondent Skyview's failure to timely file its 2018 Annual
10 Report. The citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered
11 it to submit the Annual Report. Respondent Skyview paid the fine but did not submit the Annual
12 Report until February 15, 2022, more than 30 days from the issuance of the citation and more
13 than 900 days late.

14 Citation No. IC 2021 244 (Failure to File 2019 Report) -- Respondent Skyview

15 33. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 244 to
16 Respondent Skyview based on Respondent Skyview's failure to timely file its 2019 Annual
17 Report. The citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered
18 it to submit the Annual Report. Respondent Skyview paid the fine but failed to submit the
19 Annual Report until May 27, 2023, more than 30 days from the issuance of the citation and more
20 than 1,000 days late.

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

22 34. On or about March 8, 2022, the Bureau issued Citation No. IC 2022 57 to Respondent
23 Skyview based on Respondent Skyview's failure to timely file its 2020 Annual Report. The
24 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
25 the Annual Report. Respondent Skyview paid the fine but failed to submit the Annual Report
26 until May 31, 2023, more than 30 days from the issuance of the citation and more than 700 days
27 late.

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1 **THIRD CAUSE FOR DISCIPLINE**

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

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

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

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

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

16 37. On or about February 27, 2020, the Bureau issued Citation No. IC 2020 38 to
17 Respondent Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its
18 2018 Annual Report. The citation ordered Respondent Mount Tamalpais to pay a fine of
19 \$2,000.00 and further ordered it to submit the Annual Report. Respondent Mount Tamalpais paid
20 the fine but did not submit the Annual Report until October 19, 2021, more than 30 days from the
21 issuance of the citation and more than 800 days late.

22 Citation No. IC 2021 245 (Failure to File 2019 Report) -- Respondent Mount Tamalpais

23 38. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 245 to
24 Respondent Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its
25 2019 Annual Report. The citation ordered Respondent Mount Tamalpais to pay a fine of
26 \$2,000.00 and further ordered it to submit the Annual Report. Respondent Mount Tamalpais paid
27 the fine but did not submit the Annual Report until March 1, 2022, more than 30 days from the
28 issuance of the citation and more than 600 days late.

1 Citation No. IC 2022 56 (Failure to File 2020 Report) -- Respondent Mount Tamalpais

2 39. On or about March 8, 2022, the Bureau issued Citation No. IC 2022 56 to Respondent
3 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2020 Annual
4 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further
5 ordered it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but failed to
6 submit the Annual Report until May 31, 2023, more than 30 days from the issuance of the citation
7 and more than 700 days late.

8 **FOURTH CAUSE FOR DISCIPLINE**

9 **(Respondent Chapel of the Light -- Failure to Comply with Citation)**

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

14 Citation No. IC 2021 246 (Failure to File 2019 Report) -- Respondent Chapel of the Light

15 41. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 246 to
16 Respondent Chapel of the Light based on Respondent Chapel of the Light's failure to timely file
17 its 2019 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of
18 \$2,000.00 and further ordered it to submit the Annual Report. Respondent Chapel of the Light
19 paid the fine but did not submit the Annual Report until February 26, 2022, more than 30 days
20 from the issuance of the citation and more than 200 days late.

21 Citation No. IC 2022 54 (Failure to File 2020 Report) -- Respondent Chapel of the Light

22 42. On or about March 8, 2022, the Bureau issued Citation No. IC 2022 54 to Respondent
23 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2020
24 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
25 and further ordered it to submit the Annual Report. Respondent Chapel of the Light paid the fine
26 but failed to submit the Annual Report until May 27, 2023, more than 30 days from the issuance
27 of the citation and more than 700 days late.

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1 **FIFTH CAUSE FOR DISCIPLINE**

2 **(Respondent Kamphausen -- Failure to Comply with Citation)**

3 43. Respondent Kamphausen is subject to discipline pursuant to Code sections 7703 and
4 7711.1, subsection (a), and California Code of Regulations, title 16, section 2385(b), in that
5 Respondent Kamphausen committed unprofessional conduct by failing to timely comply with
6 citation fines and/or abatement orders. The circumstances are as follows:

7 Citation No. IC 2020 49 (Failure to Supervise re 2018 Report) -- Respondent Kamphausen

8 44. On or about March 13, 2020, the Bureau issued Citation No. IC 2020 49 to
9 Respondent Kamphausen based on Respondent Kamphausen's failure to exercise direct
10 supervision and control over the operations, employees, and agents of Respondent Evergreen as
11 necessary to ensure full compliance with Respondent Evergreen's duty to timely file its 2018
12 Annual Report. The citation ordered Respondent Kamphausen to pay a fine of \$100.00 and
13 further ordered him to immediately take action to ensure full compliance with applicable laws.
14 Respondent Kamphausen paid the fine but failed to cause the cemetery to file the Annual Report
15 until February 1, 2022, more than 30 days from the issuance of the citation and more than 900
16 days late.

17 Citation No. IC 2021 247 (Failure to Supervise re 2019 Reports) -- Respondent
18 Kamphausen

19 45. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 247 to
20 Respondent Kamphausen based on Respondent Kamphausen's failure to exercise direct
21 supervision and control over the operations, employees, and agents of Respondent Evergreen,
22 Respondent Skyview and Respondent Mount Tamalpais as was necessary to ensure full
23 compliance with their duty to timely file their 2019 Annual Reports. The citation ordered
24 Respondent Kamphausen to pay a fine of \$1,000.00 and further ordered him to immediately take
25 action to ensure that the cemeteries complied with applicable laws by filing the required Annual
26 Reports. Respondent Kamphausen paid the fine but failed to cause Respondent Evergreen,
27 Respondent Skyview, and Respondent Mount Tamalpais to submit their Annual Reports within
28 30 days.

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

2 Kamphausen

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

12 **SIXTH CAUSE FOR DISCIPLINE**

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

14 47. Respondent Wilkes is subject to discipline pursuant to Code sections 7703 and
15 7711.1, subsection (a), and California Code of Regulations, title 16, section 2385(b), in that
16 Respondent Wilkes committed unprofessional conduct by failing to timely comply with citation
17 fines and/or abatement orders. The circumstances are as follows:

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

19 48. On or about October 13, 2021, the Bureau issued Citation No. IC 2021 248 to
20 Respondent Wilkes based on Respondent Wilkes's failure to exercise direct supervision and
21 control over the operations, employees, and agents of Chapel of the Light as was necessary to
22 ensure full compliance with Chapel of the Light's duty to timely file its 2019 Annual Report. The
23 citation ordered Respondent Wilkes to pay a fine of \$100.00 and further ordered him to
24 immediately take action to ensure that the cemetery complied with applicable laws and file the
25 Annual Report. Respondent Wilkes paid the fine but failed to cause the cemetery to file the
26 Annual Report within 30 days.

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1 ensured that the property is kept in a condition so as to prevent offensive deterioration of the
2 cemetery, in violation of California Code of Regulations, title 16, section 2333(a).

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

6 **EIGHTH CAUSE FOR DISCIPLINE**

7 **(Respondent Kamphausen -- Supervision)**

8 55. Respondent Kamphausen is subject to discipline pursuant to Code sections 7703,
9 7711.1, subsection (a), California Code of Regulations, title 16, section 2333, and Code section
10 7653.6, subsection (b), in that Respondent Kamphausen, as cemetery manager for Respondent
11 Mount Tamalpais, failed to exercise that level of direct supervision and control over the
12 operations, employees, and agents of the cemetery as necessary to ensure full compliance with the
13 applicable provisions of law, as set forth above in the Seventh Cause for Discipline.

14 **EXPIRED LICENSE ISSUES FOR RESPONDENT MOUNT TAMALPAIS' CEMETERY**

15 **MANAGER**

16 56. During the Bureau Field Representative's February 16, 2022 inspection of
17 Respondent Mount Tamalpais, the Field Representative discovered that Respondent
18 Kamphausen's cemetery manager license was expired.

19 57. During the Bureau Field Representative's April 5, 2023 inspection of Respondent
20 Mount Tamalpais, the Field Representative discovered that the displayed cemetery manager
21 license for Respondent Kamphausen was expired.

22 **NINTH CAUSE FOR DISCIPLINE**

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

24 58. 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
26 Kamphausen held himself out as conducting the activities of a cemetery manager without holding
27 a valid, unexpired cemetery manager license issued by the Bureau.

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1 **TENTH CAUSE FOR DISCIPLINE**

2 **(Respondent Kamphausen -- Displaying Expired License)**

3 59. Respondent Kamphausen is subject to discipline pursuant to Code sections 7703,
4 7711.1, subsection (a), and/or Code section 7680, in that Respondent Kamphausen failed to
5 conspicuously display his license at his place of business.

6 **2022 AUDIT OF RESPONDENT MOUNT TAMALPAIS**

7 60. During 2022, the Bureau performed an audit of Respondent Mount Tamalpais's
8 endowment care fund and special care fund. Respondent Mount Tamalpais failed the audit, for
9 three interrelated reasons.

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

22 **ELEVENTH CAUSE FOR DISCIPLINE**

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

24 61. Respondent Mount Tamalpais is subject to discipline pursuant to Health and Safety
25 Code section 8726, subdivision (a), in conjunction with Code section 7711.1, subdivision (a),
26 and/or Health and Safety Code section 8785, in that Respondent Mount Tamalpais failed to keep
27 separate and distinct its endowment care and special care funds from all of its other funds.
28 Respondent Mount Tamalpais was unable to substantiate or explain transfers between its

1 endowment and special care funds and the cemetery's other accounts and/or third party accounts.
2 Respondent Mount Tamalpais was unable to provide source documents (like contracts creating
3 interment sales) to support deposits, many of which deposits were checks from random
4 businesses, renters of property, or even self-payments from the cemetery's general account or
5 from entirely different cemeteries linked to Respondent Kamphausen. Overall, the endowment
6 care and special care funds are not retained in a way that reliably prevent commingling.

7 **TWELFTH CAUSE FOR DISCIPLINE**

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

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

14 **THIRTEENTH CAUSE FOR DISCIPLINE**

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

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

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

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1 **FOURTEENTH CAUSE FOR DISCIPLINE**

2 **(Respondent Kamphausen -- Supervision)**

3 65. Respondent Kamphausen is subject to discipline pursuant to Code sections 7653.6,
4 subdivision (b), 7703, and/or 7711.1, subdivision (a), in that Respondent Kamphausen, as
5 cemetery manager for Respondent Mount Tamalpais, failed to exercise that level of direct
6 supervision and control over the operations, employees, and agents of the cemetery as necessary
7 to ensure full compliance with the applicable provisions of law, as set forth above in the Eleventh,
8 Twelfth, and Thirteenth Causes for Discipline.

9 **MAY 2023 INSPECTION OF RESPONDENT EVERGREEN**

10 66. On May 9, 2023, a Bureau Field Representative inspected the grounds of Respondent
11 Evergreen.

12 67. The Field Representative discovered that the displayed license for Respondent
13 Evergreen was expired.

14 68. The Field Representative discovered that Respondent Evergreen was collecting
15 insufficient endowment care fund deposits when entering into contracts to scatter remains.

16 **FIFTEENTH CAUSE FOR DISCIPLINE**

17 **(Respondent Evergreen -- Displaying Expired License)**

18 69. Respondent Evergreen is subject to discipline pursuant to Code sections 7703,
19 7711.1, subsection (a), and/or Code section 7680, in that Respondent Evergreen failed to
20 conspicuously display its license at his place of business.

21 **SIXTEENTH CAUSE FOR DISCIPLINE**

22 **(Respondent Evergreen -- Insufficient ECF Deposits)**

23 70. Respondent Evergreen is subject to discipline pursuant to Code sections 7711.1,
24 subdivision (a), and/or Health and Safety Code section 8785, in conjunction with Health and
25 Safety Code section 8738, in that Respondent failed to collect sufficient endowment care fund
26 deposits when entering into contracts for the scattering of remains.

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1 **SEVENTEENTH CAUSE FOR DISCIPLINE**

2 **(Respondent Kamphausen -- Supervision)**

3 71. Respondent Kamphausen is subject to discipline pursuant to Code sections 7703,
4 7711.1, subsection (a), and 7653.6, subsection (b), in that Respondent Kamphausen, as cemetery
5 manager for Respondent Evergreen, failed to exercise that level of direct supervision and control
6 over the operations, employees, and agents of the cemetery as necessary to ensure full compliance
7 with the applicable provisions of law, as set forth above in the Fifteenth and Sixteenth Causes for
8 Discipline.

9 **DISCIPLINE CONSIDERATIONS**

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

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

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

18 73. 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 319 to Respondent
20 Evergreen based on Respondent Evergreen's failure to timely file its 2015 Annual Report. The
21 citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further ordered it to submit
22 the 2015 Annual Report. Respondent Evergreen paid the fine but did not submit the Annual
23 Report until December 15, 2017, more than 30 days from the issuance of the citation and 500
24 days late.

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

26 74. 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 332 to Respondent
28 Evergreen based on Respondent Evergreen's failure to timely file its 2016 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 September 7, 2018, more than 30 days from the issuance of the citation and more than 400
4 days late.

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

6 75. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
7 on or about January 15, 2019, the Bureau issued Citation No. IC 2018 256 to Respondent
8 Evergreen based on Respondent Evergreen's failure to timely file its 2017 Annual Report. The
9 citation ordered Respondent Evergreen to pay a fine of \$2,000.00 and further ordered it to submit
10 the Annual Report. Respondent Evergreen paid the fine but did not submit the Annual Report
11 until March 1, 2019, more than 30 days from the issuance of the citation and more than 200 days
12 late.

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

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

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

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

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

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

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

6 79. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
7 on or about November 9, 2012, the Bureau issued Citation No. IC 2012 217 to Respondent
8 Skyview based on Respondent Skyview's failure to timely file its 2011 Annual Report. The
9 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
10 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
11 September 4, 2014, more than 30 days from the issuance of the citation and more than 800 days
12 late.

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

14 80. 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 272 to Respondent
16 Skyview based on Respondent Skyview's failure to timely file its 2012 Annual Report. The
17 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
18 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
19 September 4, 2014, more than 30 days from the issuance of the citation and more than 400 days
20 late.

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

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

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

27 82. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
28 on or about November 24, 2015, the Bureau issued Citation No. IC 2015 241 to Respondent

1 Skyview based on Respondent Skyview's failure to timely file its 2014 Annual Report. The
2 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
3 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
4 March 15, 2018, more than 30 days from the issuance of the citation and more than 1,000 days
5 late.

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

7 83. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
8 on or about November 29, 2016, the Bureau issued Citation No. IC 2016 321 to Respondent
9 Skyview based on Respondent Skyview's failure to timely file its 2015 Annual Report. The
10 citation ordered Respondent Skyview to pay a fine of \$2,000.00 and further ordered it to submit
11 the Annual Report. Respondent Skyview paid the fine but did not submit the Annual Report until
12 April 3, 2018, more than 30 days from the issuance of the citation and more than 600 days late.

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

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

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

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

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

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

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

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

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

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

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

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

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

24 90. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
25 on or about December 13, 2013, the Bureau issued Citation No. IC 2013 271 to Respondent
26 Mount Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2012 Annual
27 Report. The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further
28 ordered it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but did not

1 submit the Annual Report until March 5, 2014, more than 30 days from the issuance of the
2 citation and more than 200 days late.

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

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

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

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

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

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

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

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

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

8 95. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
9 on or about January 15, 2019, the Bureau issued Citation No. IC 2018 257 to Respondent Mount
10 Tamalpais based on Respondent Mount Tamalpais's failure to timely file its 2017 Annual Report.
11 The citation ordered Respondent Mount Tamalpais to pay a fine of \$2,000.00 and further ordered
12 it to submit the Annual Report. Respondent Mount Tamalpais paid the fine but did not submit the
13 Annual Report until February 19, 2019, more than 30 days from the issuance of the citation and
14 more than 200 days late.

15 2022 Audit of Endowment and Special Care Funds -- Respondent Mount Tamalpais

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

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

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

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

27 98. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
28 on or about August 10, 2012, the Bureau issued Citation No. IC 2012 160 to Respondent Chapel

1 of the Light based on Respondent Chapel of the Light's failure to timely file its 2011 Annual
2 Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$800.00.

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

4 99. 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 270 to Respondent
6 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2012
7 Annual Report. The citation ordered Respondent Chapel of the Light to pay a fine of \$2,000.00
8 and further ordered it to submit the Annual Report. Respondent Chapel of the Light paid the fine
9 but did not submit the Annual Report until March 6, 2014, more than 30 days from the issuance
10 of the citation and more than 200 days late.

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

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

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

20 101. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
21 on or about November 24, 2015, the Bureau issued Citation No. IC 2015 245 to Respondent
22 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2014
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 December 11, 2017, more than 30 days from the
26 issuance of the citation and more than 900 days late.

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

2 102. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
3 on or about November 29, 2016, the Bureau issued Citation No. IC 2016 325 to Respondent
4 Chapel of the Light based on Respondent Chapel of the Light's failure to timely file its 2015
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 December 15, 2017, more than 30 days from the
8 issuance of the citation and more than 500 days late.

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

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

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

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

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

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

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

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

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

10 107. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
11 on or about October 16, 2020, the Bureau issued Citation No. IC 2020 195 to Respondent
12 Kamphausen based on Respondent Kamphausen’s failure to exercise direct supervision and
13 control over the operations, employees, and agents of Respondent Mount Tamalpais as was
14 necessary to ensure full compliance with Respondent Mount Tamalpais’s legal obligations
15 pertaining to renewal license display and cemetery maintenance standards notifications. The
16 citation ordered Respondent Kamphausen to pay a fine of \$500.00 and further ordered him to
17 assure that the cemetery complied with applicable laws.

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

19 108. To determine the degree of discipline, if any, to be imposed, Complainant alleges that
20 on or about February 15, 2023, the Bureau issued Citation No. IC 2023 33 to Respondent
21 Kamphausen based on Respondent Kamphausen’s failure to exercise direct supervision and
22 control over the operations, employees, and agents of Respondent Evergreen as was necessary to
23 ensure full compliance with Respondent Evergreen’s legal obligations pertaining to renewal
24 license display and cemetery maintenance standards notifications. The citation ordered
25 Respondent Kamphausen to pay a fine of \$1,750.00 and further ordered him to achieve
26 compliance with applicable laws.

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PRAYER

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

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

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

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

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

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

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

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: 9/21/23

SIGNATURE ON FILE

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