

CEMETERY AND FUNERAL BUREAU

1625 North Market Blvd., Suite S-208, Sacramento, CA 95834

P (916) 574-7870 | F (916) 928-7988 | www.cfb.ca.gov



INSTRUCTIONS FOR APPLICATION FOR CERTIFICATE OF AUTHORITY

A cemetery is an area of land that is used or intended to be used and dedicated for cemetery purposes such as: a burial park, for earth interments; a mausoleum, for crypt or vault interments; a columbarium, for cinerary interments; or a place where six or more human bodies are buried.

The application for a certificate of authority (COA) must be completed when a new cemetery is established or a cemetery changes ownership of more than 50 percent equitable interest (Health and Safety Code section 8585). The application filing fee is \$750, payable to the Cemetery and Funeral Bureau. The annual renewal fee is \$750. All fees are non-refundable.

After all required documents have been submitted and approved by the Bureau, a field representative will inspect your cemetery before final approval is given and a license issued. Once you have been issued a license, the license must be posted in a conspicuous place where it can be viewed by consumers.

APPLICATION INSTRUCTIONS

Section A: Cemetery Information

List the name of the cemetery. If it is an existing cemetery, list the COA license number and new name of the cemetery, if the name is being changed. Include your Federal Employer Identification Number (FEIN). List the physical address of the cemetery and, if applicable, the mailing address, the phone number, fax number, and date of sale if there is a change of ownership.

Section B: Name of Applicant

List the name of the person submitting the application and a phone number. A Corporate Resolution or Operating Agreement must be submitted showing the corporation or limited liability company has delegated authority to the applicant to submit the application on behalf of the business.

Section C: Name of Designated Cemetery Manager

California Code of Regulations Section 2326.1 requires all cemeteries to have a designated cemetery manager. List the name and license number of the designated cemetery manager for this cemetery. A cemetery manager may be designated as the cemetery manager at more than one cemetery upon compliance with specific requirements. If the cemetery manager being designated for this cemetery is the designated cemetery manager at other cemeteries list the COA license number(s) for those cemeteries.

Section D: Corporation / Limited Liability Company

List the name of the corporation or limited liability company as shown on the Articles of Incorporation or Articles of Organization. List the address for the principal office of the business and, if a corporation, the state incorporated in and date of incorporation or, if a limited liability company, the state of organization and the Secretary of State file number.

Section E: Corporate Officers / Limited Liability Company Members

List the name and title for all corporate officers or limited liability company members. Additional pages may be attached as needed. A completed Bureau form 16-CA (rev. 1/16), Certification Affidavit, must be submitted for each officer or member.

Section F: Trustees

List the name and title for all trustees. Additional pages may be attached as needed. A completed Bureau form 16-CA (rev. 1/16), Certification Affidavit, must be submitted for each trustee.

APPLICATION CHECK LIST

All Applicants

- Articles of Incorporation or Articles of Organization certified by the Secretary of State
- Statement of Information filed with the Secretary of State
- Corporate Resolution or Operating Agreement authorizing applicant to submit the application on behalf of the corporation or limited liability company
- Permit to sell and issue securities or statement that securities will not be sold or issued
- Land use or zoning permit certified by the city or county for cemetery use
- Declaration of dedication to cemetery purposes certified by the county recorder
- Deed to the property certified by the county recorder, contract of purchase or any other instrument which provides the applicant with merchantable title thereto
- Endowment care trust agreement executed by the board of directors or limited liability company members of the cemetery authority
- Statement signed by a majority and verified by one of the directors or limited liability company members of the applicant, which statement shall set forth the following requirements:
 - Names and addresses of all incorporators or organizers, directors, corporate officers or limited liability company members, and trustees of the endowment care fund, the cemetery broker and the designated cemetery manager, together with a statement of their experience and fitness to engage in the cemetery business
 - Statement of compensation received or to be received by the corporate officers or limited liability company members, directors and sales agents and/or cemetery managers
 - Complete and detailed financial statement showing assets, liabilities and reserve
 - If the applicant has engaged in business for a period of time, the statements shall include complete operating profit and loss statements for the preceding three (3) years, or such period of time as the applicant has been in business if less than three years
 - Itemized statement of estimated receipts (from all sources, capitalization, sales, loans, etc.) and expenditures of the applicant for at least five (5) years or such other period as the Bureau may require by written notice to the applicant
- Statement setting forth the size, location and topography of, and water available for, the property to be used for cemetery purposes
- Statement of the applicant's proposed plan of operation, which shall include type of selling, approximate size of sales department, along with number of acres initially developed
- Statement of the amount deposited to the endowment care fund, type of investment made or to be made and the proposed rate of contribution for the future
- Independent confirmation from the depository or other such proof of deposit of the initial contribution of \$35,000.00 to the endowment care fund as required by Health and Safety Code section 8738.1
- A good and substantial map of the proposed cemetery site (scale not less than 1 inch to 500 hundred feet) and surrounding area showing highways, access roads, etc., and area to be initially developed. (NOTE: Map should not be submitted with application; retain for review during inspection.)
- A \$50,000.00 Fidelity bond coverage for Endowment and Special Care Fund Trustees as required by Health and Safety Code section 8734

Corporations Only

- If applicant is a new corporation, statement designating the amount of stock subscribed, the consideration paid for all stock issued and the amount of promotional stock involved

Limited Liability Companies Only

- Completed Bureau form 23-LE (1/16), Bureau Licensed Employee, for each employee licensed by the Bureau
- Completed Bureau form 23-INS (1/16), Certification of Insurance Coverage, or Bureau form 23-NW (1/16), Certification of Net Worth
- Names and addresses of all limited liability company members and a completed Bureau form 16-CA (rev. 1/16), Certification Affidavit, for each member
- Operating Agreement (if a corporation is a member of the limited liability company the Articles of Incorporation must also be submitted)

Change of Ownership Only

- Verification of publication of change of ownership



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APPLICATION FOR CERTIFICATE OF AUTHORITY
 Application Fee \$750

COA NUMBER ISSUED

SECTION A: CEMETERY INFORMATION

NAME OF CEMETERY		LICENSE NUMBER (if applicable) COA	
NEW NAME OF CEMETERY (if different than above)		FEIN NUMBER	
ADDRESS OF CEMETERY	CITY	STATE CA	ZIP CODE
MAILING ADDRESS (if applicable)	CITY	STATE	ZIP CODE
PHONE NUMBER	FAX NUMBER		
DATE OF SALE (if applicable)	EMAIL ADDRESS (not required)		

SECTION B: NAME OF APPLICANT (Attach Corporate Resolution or Operating Agreement delegating authority to applicant)

LAST NAME	FIRST NAME	PHONE NUMBER (if different than above)
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SECTION C: NAME OF DESIGNATED CEMETERY MANAGER

LAST NAME	FIRST NAME	LICENSE NUMBER CEM	EXPIRATION DATE
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APPROVAL TO SHARE CEMETERY MANAGER (If applicable, must be under common ownership and within 60 miles of main office)

Designated cemetery manager is also managing the following licensed cemeteries:	COA	COA	COA	COA	COA
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NAME OF CEMETERY DESIGNATED AS THE MAIN OFFICE (if applicable)		LICENSE NUMBER (if applicable) COA	
ADDRESS OF CEMETERY	CITY	STATE CA	ZIP CODE

SECTION D: CORPORATION / LIMITED LIABILITY COMPANY

NAME OF CORPORATION OR LIMITED LIABILITY COMPANY (as listed on the Articles of Incorporation or Articles of Organization)			
ADDRESS OF PRINCIPAL OFFICE	CITY	STATE	ZIP CODE
INCORPORATED IN STATE OF (for Corporation)	DATE INCORPORATED (for Corporation)		
STATE OR PLACE OF ORGANIZATION (for Limited Liability Company)	SECRETARY OF STATE FILE NUMBER (for Limited Liability Company)		

FOR BUREAU USE ONLY

DATE CASHIERED	AMOUNT CASHIERED	ATS ID NUMBER	RECEIPT NUMBER	DATE COMPLETED
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SECTION E: CORPORATE OFFICERS / LIMITED LIABILITY COMPANY MEMBERS

(List all corporate officers and limited liability company members. Attach additional pages if needed.)

TITLE	LAST NAME	FIRST NAME	MIDDLE INITIAL

ALL CORPORATE OFFICERS AND LIMITED LIABILITY COMPANY MEMBERS ARE REQUIRED TO SUBMIT A CERTIFICATION AFFIDAVIT

SECTION F: TRUSTEES

(List all trustees, only one trustee can be an officer or employee of the corporation. Attached additional pages if needed.)

TITLE	LAST NAME	FIRST NAME	MIDDLE INITIAL

ALL TRUSTEES ARE REQUIRED TO SUBMIT A CERTIFICATION AFFIDAVIT

SECTION G: CERTIFICATION OF APPLICANT

I certify under penalty of perjury, under the laws of the State of California, that all information provided on this form is true and correct.

SIGNATURE

DATE

PRINT NAME

TITLE

Note: The information solicited on this form is required pursuant to Business and Professions Code sections 7651.5 and 7652.8. All items on this form are mandatory; none are voluntary, unless indicated. Failure to provide any of the requested information will result in the application being considered incomplete (incomplete applications are subject to abandonment one year from the date the applicant is notified of deficiencies). All information provided will be used to determine qualification for licensure, per the Business and Professions Code that authorizes the collection of this information. Per California Civil Code section 1798.17 (Information Practice Act), the Bureau Chief of the Cemetery and Funeral Bureau is responsible for maintaining information on this form. This information may be transferred to other governmental and enforcement agencies. Individuals have the right to review the records maintained on them by the agencies, unless the records are exempt by section 1798.40 of the Civil Code. Requests for information may be addressed to the custodian of records: Bureau Chief, Cemetery and Funeral Bureau, 1625 North Market Blvd., Suite S-208, Sacramento, CA 95834, (916) 574-7870.

Effective July 1, 2012, the State Board of Equalization and the Franchise Tax Board may share taxpayer information with the Bureau. You are obligated to pay your state tax obligation and your license may be suspended if the state tax obligation is not paid per Business and Professions Code section 31(e).

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NOTICE ON COLLECTION OF PERSONAL INFORMATION

Collection and Use of Personal Information

The Department of Consumer Affairs Cemetery and Funeral Bureau (Bureau) collects the personal information requested on this form in accordance with Business and Professions Code (BPC) sections 30, 114.5, 115.4, 115.5, 144, 144.5, 480, the Cemetery and Funeral Act (BPC section 7600, et. seq.), and the Information Practices Act (Civ. Code section 1798, et seq.). The Bureau uses this information principally to identify and evaluate applicants for licensure, issue and renew licenses, and enforce licensing and reporting standards set by law and regulation.

Mandatory Submission

Submission of the requested information is mandatory unless otherwise noted on the application and/or form. The Bureau cannot consider your application for licensure or renewal unless you provide all of the requested information.

Failure to provide any of the requested information will result in the application being deemed incomplete pursuant to California Code of Regulations, title 16, sections 1254, 2328 and 2329. Incomplete applications are subject to abandonment one year from the date the applicant is notified of deficiencies.

In addition, BPC sections 30 and Public Law 94-455 (42 U.S.C.A. 405 (c)(2)(C)) authorize the collection of your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) at the time of licensure. The information will be used for purposes of tax or child support enforcement, and verification of licensure and examination status. If you fail to disclose your FEIN or SSN, you will be reported to the Franchise Tax Board, which may assess a \$100.00 penalty against you.

Access to Personal Information

The Bureau is responsible for maintaining the information contained within this application. You may request a copy of or review the records maintained by the Bureau that contain your personal information, as permitted by the Information Practices Act. You may submit your request to the Bureau's Custodian of Records listed in the contact information section below.

Possible Disclosure of Personal Information

The Bureau makes every effort to protect the personal information you provide us. The information you provide, however, may be disclosed under the following circumstances:

- In response to a Public Records Act request (Government Code Section 6250, et seq.),
- To another government agency as required by state or federal law; or,
- In response to a court or administrative order, a subpoena, or a search warrant.

Contact Information

For questions about this notice or access to your records, you may contact the Custodian of Records, Cemetery and Funeral Bureau at 1625 North Market Boulevard, Suite S-208, Sacramento, CA 95834, by phone at (916) 574-7870, or by e-mail at emailcfb@dca.ca.gov. For questions about the Department's Privacy Policy, you may contact the Department of Consumer Affairs at 1625 North Market Boulevard, Sacramento, CA 95834, by phone at (800) 952-5210, or by e-mail at dca@dca.ca.gov.