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To those entrusted with the care of Catholic cemeteries:

Our belief in earthly death as the entrance into eternity, our hope in the resurrection, our reverence for the body which remains, and our Christian love of neighbor calls us to exercise great care in the burial of the dead and to extend consolation to the living. In our exercise of the corporal work of mercy of burying the dead we show reverence for the body which was the temple of the Spirit.

The Christian care with which we exercise our pastoral responsibility for the burial of the dead and our administrative responsibilities for the care of our Catholic cemeteries is a witness of our Gospel faith. Our Catholic cemeteries assure the orderly burial of the body, the continued care of the site of burial, and help to hold the deceased in our memory and prayers. The Church has always considered the Catholic cemetery to be a holy place in which reverence and respect are given to the remains of the faithful departed. The Catholic cemetery is a place of devotion and of prayer for the souls of the departed.

Those who have been entrusted with the care of our Catholic cemeteries over the years have exercised their responsibilities with great diligence. For the past forty-six years, our cemetery corporations/associations have followed the Synodal Regulations of 1950 and the corresponding Articles of Association. Since the promulgation of the 1950 regulations, many changes have been made both in Church law and practice and in the civil statutes governing burial and cemeteries in the State of Minnesota. In this light, I wish to provide the local Church with appropriately updated and revised Cemetery Regulations that will assist you in the administration and care of our Catholic cemeteries.

I am asking that all Catholic cemetery corporations/associations of the diocese bring local regulations and operating practices into conformity with these diocesan regulations. Our Diocesan Director of Cemeteries is available to assist you in the administration of Catholic cemeteries. The director can be reached at the diocesan pastoral center, 507-454-4643.

Sincerely yours in the Lord,

The Most Reverend John G. Vlazny
Bishop of Winona



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CEMETERY REGULATIONS

DIOCESE OF WINONA

In accordance with canon 1243 of the Code of Canon Law, the Diocese of Winona hereby approves and publishes the Diocesan Cemetery Regulations. All people involved in the administration and operation of a Catholic cemetery in the diocese are to become acquainted with these regulations and the attached appendixes. All Catholic cemetery corporations/associations are to bring local regulations and operating practices into conformity with these diocesan cemetery regulations within one calendar year of the date of promulgation. Any adaptations of these regulations by local cemetery associations/corporations are permissible only with the expressed written consent of the local bishop.

These regulations are necessary for the mutual protection and benefit of lot holders, the cemetery corporation/association, the cemetery board, and the caretaker(s). All lot holders, visitors, anyone doing work of any kind within the cemetery boundaries, and all lots shall be subject to these regulations which may be amended from time to time. A lot holder's copy of cemetery regulations is to be given at the time of purchase to the lot holder.

In keeping with the Church's tradition of providing places of burial, properly blessed, for the faithful departed, and in accordance with the norms of church law as well as the laws of the State of Minnesota, I hereby approve and promulgate the Cemetery Regulations of the Diocese of Winona.

Issued on this 1 day September 1997, by

John G. Vlazny

The Most Reverend John G. Vlazny
Bishop of Winona

John M. Vitek

John M. Vitek, Chancellor

Seal





I. PURPOSE OF CATHOLIC CEMETERIES

- A. Catholic cemeteries are intended for the burial of Catholic Christians who are entitled to burial according to the rules and discipline of the Roman Catholic Church. However, the burial of individuals who do not profess the Roman Catholic faith and the conduct of their burial service by a minister of religion are permitted in a Catholic cemetery. This most frequently involves situations of interfaith marriage in which spouses choose to be buried next to each other. Other situations may arise which require the sensitivity and pastoral judgment of the local priest. Unusual cases, especially those that may cause some scandal to the faithful, may be referred to the local ordinary for advice.

II. DIOCESAN AND LOCAL ADMINISTRATIVE STRUCTURE OF CATHOLIC CEMETERY ASSOCIATIONS/CORPORATIONS

- A. In the Diocese of Winona-Rochester, the organizational structure for Catholic cemeteries consist of:
1. Parent corporations (diocesan or parochial) which may establish cemetery associations.
 2. A Diocesan Office of Cemeteries and a diocesan director.
 3. A Catholic cemetery association/corporation for each cemetery in the diocese organized or operated under Catholic Church auspices.
- B. All Catholic cemeteries in the Diocese of Winona-Rochester are under the jurisdiction and administration of the local ordinary of the diocese. In all instances his authority is superior and his decision final.
- C. Diocesan administration and supervision will be exercised through the Diocesan Office of the Cemeteries, Winona, Minnesota.
- D. The chancellor of the diocese shall be the Diocesan Director of Cemeteries in charge of the Diocesan Office of Cemeteries.
- E. Local administration of a Catholic cemetery shall be exercised by the Board of Directors of the Cemetery Association/Corporation.



1. Said Board of Cemetery Associations shall consist of five directors, including the bishop or ordinary of the diocese, the diocesan director of cemeteries, and the pastor of the parent church, who are members ex officio, and two members of the laity who shall be appointed by the directors of the parent parish corporation. Said directors shall serve for a term of two years. The bishop of the diocese shall be president and the pastor vice-president, and the directors of the association shall elect from their number a secretary and a treasure.
 2. Cemetery corporations, which exist in cities with more than one Catholic parish, shall have a board of directors consisting of the pastor of each parish and a lay member of each parish chosen by the pastor of that parish. Terms of office of those directors will be determined by the corporation's by-laws, as will the number and process of selecting officers of the corporation.
 3. Any Catholic person who is a registered member of the parish or parishes, and the religious institute, or the particular group operating the cemetery is eligible for membership on the board of directors if elected according to the provisions of its articles of association and approved by Catholic Cemeteries Association, of Winona, Minnesota, excluding, however, any person directly related by profession to the interment of the human dead; particularly - funeral directors, employees of funeral directors; monument, casket, vault manufacturers, dealers, or salespersons.
 4. Any member of the board of directors of a Catholic cemetery may be removed from membership by a vote of four directors.
- F. Each Catholic cemetery shall be covered by liability insurance and worker's compensation either together with, or, if necessary, separate from, the parent church corporation.
- G. All financial transactions, including the fees for opening and closing of graves, shall be conducted through the cemetery association treasury.
- H. Each local Catholic cemetery association/corporation shall establish and maintain a complete and accurate system of records: plat, location of interments, ownerships of rights to interments, permanent care agreements, and monies.



- I. Each Catholic cemetery shall submit an annual report to the Diocesan Office of Cemeteries in the form requested by the diocesan director.
- J. Within one month after submitting its annual report to the Diocesan Office of Cemeteries, each cemetery association/corporation shall give notice of a general cemetery meeting.
 - 1. Publication of said meeting in the church bulletin of the parish or parishes, religious institute or particular group which owns and operates the cemetery shall be sufficient notice of the general meeting.
 - 2. Persons holding rights of interment in the particular cemetery, and persons who are registered members of the parish or parishes, religious institute or particular group which owns and operates the cemetery shall be eligible to attend the meeting.
 - 3. The general meeting shall be chaired by a member of the board of directors of that particular association.
 - 4. The purpose of said meeting is to hear the annual report of the cemetery association/corporation and to provide a forum for the persons who are eligible to attend the meeting to make known to the directors their advice concerning cemetery affairs.

III. ESTABLISHMENT AND OWNERSHIP OF A CATHOLIC CEMETERY

- A. The act of establishing a Catholic cemetery and/or a community mausoleum is to be done by the diocesan bishop with the concurrence of the vicar general, the local pastor or pastors, and the parish/parishes trustees. The parish pastoral councils and parish finance councils and the diocesan trustees or the Director of Cemeteries are to be consulted.
- B. Once approved for establishment and blessed by the bishop or his delegate, the cemetery is then owned and operated by the appropriate parish or cemetery corporation. In the case of establishing a city-wide Catholic cemetery, the cemetery may be separately incorporated as long as the local pastors are members of the board of directors. Title to the cemetery shall be in the name of the said corporation and a deed and an abstract of title to cemetery land is to be kept with corporation records on file in the chancery archives.



IV. REQUIREMENTS FOR MAINTAINING TAX EXEMPT STATUS

- A. Minnesota statute 272.02 exempts religious cemeteries from taxation, provided every fourth year the parish corporation files Commissioner of Revenue Form PE 75 with the County Assessor. Statute 307.09 adds the exemption from assessments for such improvements as roads, sewers, waterlines, etc., for all land dedicated to cemetery use. Dedication of cemetery land is effected by the preparation and registration of a cemetery plat as described in statute 307.01 (*see Appendix 1 on page 14-6 for statute references*).

V. ADMINISTRATION OF THE CEMETERY

- A. The administration of each cemetery, including all properties, real and personal, and all funds intended for the benefit of the cemetery shall be exercised by the cemetery corporation/association, or person(s) officially delegated to be the local management.
- B. All actions on behalf of the cemetery must be in conformity with the laws, rules, and regulations of the cemetery corporation/association, the Diocese of Winona-Rochester Cemetery Regulations, the Roman Catholic Church, and the State of Minnesota.
- C. All work in or upon the cemetery is to be done only by those authorized by local management.
- D. The only member of the cemetery corporation/association authorized to contract up to \$5000 in liabilities for the cemetery without corporate board approval is the pastor or person(s) officially delegated by them. All other expenditures require board approval in writing or by proxy.

VI. CEMETERY FUNDS

- A. Two separate funds are to be established for each Catholic cemetery: 1) a cemetery operating fund and, 2) a permanent care fund.
1. Cemetery Operating Fund - Gifts to the cemetery fund that are not designated for permanent care, annual interest from the permanent care fund, and monies from the sale of lots in excess of that designated for permanent care and/or monies for the opening and closing of graves comprise this fund. This fund is to be used to defray expenses for the general preservation, maintenance or improvement of the lots, grounds, walks, roadways, boundaries



and structures, sodding, cutting of grass at reasonable intervals, snow removal, salaries, contract labor/services, insurance, purchase of equipment (*tractor, lawn mower, truck, snow blower, landscaping tools/equipment*), raking and cleaning of grounds, planting and pruning of trees, shrubs and flowers placed by local management, care of lights and other electrical needs, flag poles, well and watering system, cemetery monument centerpieces or cemetery-owned devotional statuary, and for the purchase of more land.

2. Permanent Care Fund - Gifts designated for permanent care of the cemetery and at least twenty-five (25) percent of monies from the sale of lots comprise this fund. This fund is to be invested in safe investment vehicles and is treated like an endowment fund from which only interest earned may be spent to ensure that cemetery property shall remain and be reasonably cared for as cemetery grounds forever.
- B. All monies and assets belonging to the cemetery shall be kept separate from other funds of the parish corporation and shall be used only for cemetery purposes. Minnesota law prohibits the loan of these funds for any reason.
 - C. Cemetery operating funds are to be held only in low-risk investments such as insured savings, government bonds, certificates of deposit, etc.
 - D. A gift for cemetery purposes shall be construed to be a gift for the cemetery operating fund unless the donor specifically designated the permanent care fund as the recipient, or the cemetery board elects to invest the gift or some portion of it in the permanent care fund.
 - E. No lot or portion thereof may be sold without permanent care assessment.
 - F. The permanent care assessment may be no less than twenty-five (25) percent of the cost of a lot sold. All monies collected for permanent care must be deposited into safe investment vehicles, the principal of which may never be expended for any purpose.
 - G. A minimum of \$25,000 (in value of current dollars) per acre of cemetery land is to be held in permanent care. Investments beyond this minimum should continue to be made by the cemetery association in order to ensure perpetuity of the cemetery.



VII. SALE OF LOTS AND LOT HOLDERS

- A. Subject to the limitations set forth below, local management has the full and exclusive power to determine the price of lots, including the percentage amount for permanent care (*if over twenty- five percent*) and the charges for special services to lot holders, so far as such decisions are in accord with Diocesan Cemetery Regulations, the Roman Catholic Church, and the laws of the State of Minnesota.
- B. Local management has the full and exclusive power to issue instruments of conveyance (*certificates of right of burial and permanent care records*) for cemetery lots~ such instruments are to be signed by the pastor or people officially designated by them. Requiring names of heirs or assigns at the time of sale are also to be provided to facilitate contacting appropriate people if memorial repairs are required, or if there is a request for purchase of an unused grave, etc. (*See Appendix 2 on page 14-21, Next of Kin Register*)
- C. Local management is to submit permanent care funds and a copy of the permanent care record and Next of Kin Register to the Diocesan Office of Cemeteries within thirty (30) days of sale.
- D. Lot holders are granted only the privilege of interment or entombment in the cemetery. A certificate of right of burial is not to be construed as a deed to the land itself. Local management reserves the right to refuse permission for interment of anyone who, at the time of death, is not the holder of the lot or an authorized relative of the holder by blood or marriage.
- E. No adult burial lot or portion thereof shall be sold for less than one-hundred (\$100) dollars per grave after these regulations are in effect. Grave lots for infants should be priced proportionately.
- F. If approved by local management, lots may be purchased with deferred payments executed in contract form with local management. When a lot is purchased on deferred payments, one burial may be made on said lot, provided the purchaser has paid an amount equal to the cost of one grave as well as interment fees. Memorials may not be installed on lots purchased on the installment plan until the full purchase price has been paid.



- G. It remains the right and Christian duty of the cemetery board to make special arrangements and adjust prices to accommodate the poor and destitute, unknown people, or multiple victims of a disaster to ensure the dignity and care of all human remains.

VIII. DESCENT OF TITLE AND TRANSFER OF LOTS

- A. The laws of the State of Minnesota govern the descent of title to cemetery lots as well as other matters pertaining to assignments, conveyances, trust deeds, etc.
- B. The title of old lots where there are several claimants thereto is to be vested in those blood descendants who have provided, or will provide, permanent care for the lot, subject to any disposition made by the law of the State of Minnesota to the right in said lot. In the event that all blood descendants agree to payment for permanent care, they shall all have equal right in said lot. In case of a dispute in regard to title or interment privileges, blood descendants claiming right to said title must request the decision of the courts by means of a court order directing the cemetery. All costs associated with the court's decision are the sole responsibility of the descendants seeking the court order.
- C. The descent of title to a cemetery lot is governed by Minnesota State Statute, Section 525.14 as follows:

Subject to the right of interment of the decedent therein, a cemetery lot or burial plot, unless disposed of as provided in Section 306.29, shall descend free of all debts as follows:

- (1) To the decedent's surviving spouse, a life estate with right of interment of the spouse therein, and remainder over to the person who would be entitled to the fee if there were no spouse, provided, however, if no person so entitled to the remainder of the fee survives, then the entire fee to the surviving spouse with right of interment therein;
- (2) If there is no surviving spouse, then to the decedent's eldest surviving child;
- (3) If there is no surviving child, then to the decedent's youngest surviving sibling;



- (4) If there is no surviving spouse, child or sibling of the decedent, then, if not sold during administration of decedent's estate to the cemetery association or private cemetery in trust as a burial lot for the decedent and such of the decedent's relatives as the governing body thereof shall deem proper.

The cemetery association or private cemetery, or with its consent, any person to whom the lot shall descend may grant and convey the lot to any of the decedent's parents, siblings or descendants.

A crypt or group of crypts or burial vaults owned by one person in a public or community mausoleum shall be deemed a cemetery lot.

Grave markers, monuments, memorials and all structures lawfully installed or erected on any cemetery lot or burial plot shall be deemed to be a part of and shall descend with the lot or plot.

- D. The transfer of title and interest in and to a lot or grave must be executed by an agreement to transfer. (*See Appendix 3 on page 14-22, Agreement to Transfer*)
- E. Reclamation of abandoned lots by the local management is governed by the laws of the State of Minnesota, section 306.21 - 306.241. (*See Appendix 1 on page 14-16*)

IX. MEMORIALS

- A. The express permission of local management is required before a memorial of any nature may be erected or set in the cemetery.
- B. The responsibility of keeping any memorials, monuments, markers, etc., in a safe and proper state of repair shall be that of the lot holder, the heirs or assigns, subject to the Diocesan Cemetery Regulations and rules of the local cemetery association.
- C. If no heir or assign can be located when a memorial is in need of repair, it becomes the responsibility of the local management to return the memorial to a safe and proper state, using cemetery operating funds.

X. INTERMENT AND DISINTERMENT

- A. A burial permit as required by Minnesota law must be presented before interment can take place in the cemetery.



- B. The permission of the lot holder is required for interment to take place. Where there is a question, such permission should be in writing.
- C. The interment of cremated remains is permitted in Catholic cemeteries provided the Catholic Cemetery Association Guidelines on Cremation are followed (*see Appendix 5 on page 14-32*).
- D. The regulations governing the disinterment of the remains of a deceased person and removal to another plot in the same cemetery, are governed by the Statutes of the State of Minnesota, rule 4610.2200, entitled Permit for Disinterment and Reinterment, and by the regulations duly promulgated by the Bishop of the Roman Catholic Diocese of Winona-Rochester, Minnesota.

The consent of all the next of kin of the deceased person whose body is to be disinterred is required in every case. The next of kin are defined as the surviving spouse and children of the deceased person (provided the children are over the age of 18 years).

It is to be noted that the request must be unanimous by all of the next of kin. Neither the cemetery, nor the local management of the Cemetery Association Board can take any action if there is any controversy or opposition to the request. If the request is not unanimous, application should be made to a court having jurisdiction, and proper notice given to the next of kin.

In every case the consent of the holder of the plot from which the body is to be disinterred is also required. In the event the holder of the plot is deceased, then the consent must be secured from his/her heirs at law or devisees.

In case removal is to be made from a single grave for which no certificate of ownership has been issued, the only consent required will be the unanimous consent of the next of kin.

The petition found in Appendix 3 on page 14-23 must be completed in all cases, and Forms A and B where applicable. (Note: (a) if the lot holder is living, use Form A attached; (b) if lot holder is deceased, use Form B attached.)

- E. Local management is to assist in any way they can in case of disinterment required by civil courts or authorities. Local management is to have written approval of the person(s) construed to have custody of the body (*if twins*) and of the lot holder (*if living*) if disinterment is for the purpose of



relocation of remains, unless disinterment is required by civil law for some reason (*relocation of a cemetery, etc.*).

- F. The local management will in no way be liable for any delay in the interment of a body when a protest to the interment has been made, or where the rules or regulations have not been complied with; further, the local management reserves the right under such circumstances to place a body in a receiving vault until the full rights have been determined. The management shall be under no duty to recognize any protest of interment unless it be in writing and filed at the local management's office (*parish rectory*).
- G. The local management shall not be held responsible for any order given by telephone, or for any mistake occurring for the want of precise and proper instructions as to the particular space, size, and location in a lot where the interment is desired. Orders for interment must be given by the holder of the lot or legal representative. This is often handled by the funeral director. However, when the holder is not readily available, telegraphic permission will be accepted. All funeral processions on reaching the cemetery shall be under the supervision of local management. Once the burial service is completed, the casket and/or vault cannot be opened without the consent of the legal representative of the deceased, except as noted in IX. D. above. When the instructions from the lot holder regarding the location of an interment space in a lot cannot be obtained or are indefinite, or when for any reason the interment space cannot be opened when specified, the local management may in its discretion open it in such location in the lot as it deems best and proper, so as not to delay the burial, and the local management shall not be liable for any error so made.
- H. In order to maintain a right standard of care and to eliminate sunken graves caused by collapse of wooden boxes or other weak materials, it is required that all burials be in outside containers made of natural stone, metal, or of reinforced concrete.

XI. LOCAL PARISH CEMETERY REGULATIONS AND POLICIES

- A. It shall be the responsibility of local management to formulate local cemetery regulations and policies pertaining to the sale of lots, placement of memorials, planting of trees, flowers or decorative shrubbery, and whatever else pertains to the functioning and orderly management of a Catholic cemetery in keeping with the Diocesan Cemetery Regulations, the Roman Catholic Church, and the laws of the State of Minnesota.



- B. A copy of each Catholic cemetery's regulations and policies are to be sent to and kept on file with the Diocesan Office of Cemeteries.
- C. Local management reserves the following rights:
1. to enlarge, reduce, replat, or change the boundaries or grading of any section(s) of the cemetery;
 2. to modify or change the location of, or remove or regrade roads, drives or walks, or any part thereof;
 3. to lay, maintain, operate, alter, change, or remove pipelines, water systems, electrical service, gutters, drainage, planting, or monuments;
 4. to use cemetery property unsold as lots for other purposes, such as storage areas for landfill or other incidentals;
 5. to buy/sell acreage and to open new sections when they determine it is appropriate;
 6. to themselves and to those lawfully entitled thereto a permanent right of ingress and egress over plots for the purpose of passing to and from other plots;
 7. to set hours of operation of the cemetery for visitors and workers;
 8. to remove or cause to be removed any individual who does not observe appropriate behavior within or near the cemetery boundaries
 9. to make temporary additional rules which may be needed from time to time, to meet emergency or other situations which are not covered by these regulations, the Diocesan Cemetery Regulations, or Minnesota Law; and
 10. to amend these regulations and the appendixes by a two-thirds vote of the local management and with written approval of the Cemetery Board.



XII. PROPER CONDUCT IN THE CEMETERY

- A. There has been a long-standing tradition supporting our respect for the dead and respect for those visiting the cemetery for prayer through our observance of certain courtesies and the avoidance of unbecoming behaviors while in a cemetery. Visitors and workers are expected to refrain from loud or boisterous conversations and unchristian language. Idling, loitering, or playing on the grounds is not permitted. Except for designated work crews, no lunches or refreshments should be brought into or consumed on the cemetery grounds. Peddling or soliciting the sale of any commodity within the cemetery is prohibited as well as placing of signs, notices, or advertisements of any kind. Dogs and other pets are not allowed in the cemetery. Firearms are not to be brought onto cemetery property except by military escort accompanying a veteran's funeral or attending memorial services. Trimmings, dead flowers, or refuse from weeding should be removed from the grave areas, placed in trash receptacles, if available, in an area of the cemetery if one has been so designated for this purpose or should be removed from the cemetery property to be properly disposed of elsewhere.



APPENDIX 1
MINNESOTA STATUTES
PERTINENT TO CATHOLIC CEMETERIES

272.02 Exempt property

Subdivision 1. Except as provided in other subdivisions of this section or in section 272.025, all property described in this section to the extent herein limited shall be exempt from taxation:

- (5) All churches, church property, and houses of worship;

272.025 Filing requirement

Subdivision 1. Except as provided in subdivision 3, a taxpayer claiming an exemption from taxation on property described in section 272.02, subdivision 1, clauses (1), (2), (3), (4), (5), (6), or (7), except churches and houses of worship, property solely used for educational purposes by academies, colleges, universities or seminaries of learning, and property owned by the State of Minnesota or any political subdivision thereof, shall file a statement of exemption with the assessor of assessment district in which the property is located, on or before February 15 of each year for which the taxpayer claims the exemption. In case of sickness, absence, or other disability or when in his judgment good cause exists, the assessor may extend the time for filing the statement of exemption for a period not to exceed sixty (60) days. The commissioner of revenue shall prescribe the form and contents of the statement of exemption.

Subdivision 2. Upon the written request of the assessor, the taxpayer filing a statement of exemption shall make available to the assessor all books and records relating to the ownership or use of property which are reasonably necessary to verify that the property qualifies for exemption.

Subdivision 3. During each of the three years following the year in which taxpayer files a statement of exemption, the requirements of this section shall not apply to property covered by the statement of exemption unless the property was listed and assessed as taxable property in the preceding year.

Subdivision 4. No property subject to the requirements of this section shall be exempt from taxation under section 272.02 if the taxpayer claiming the exemption knowingly violates any of the provisions of this section.

Section 3. This act shall be effective for property taxes assessed in 1976 and hereafter and due and payable in 1977 and thereafter.



306.21 Upkeep of lots: abandonment

Subdivision 1. Lots conveyed and abandoned. In all cases where a duly incorporated association has owned a site for a cemetery for more than forty years, has during this period sold lots and parcels for burial purposes and has conveyed cemetery lots or parcels by deed of conveyance with or without restrictions contained therein and the grantee therein, or parties claiming through such grantee, (a) for more than seventy-five (75) years in counties having a population over 50,000 according to the 1960 federal decennial census, and fifty (50) years in all other counties, have not used portions of such lots or parcels for the purposes of burial and during said time have not made provision for care of said lots beyond that provided uniformly to all lots within the cemetery, and during said time have not given to said corporation a written notice of claim or interest in such lots or parcels, or (b) have not used portions of such lots or parcels for the purposes of burial and have not kept such lots or plots free of weeds or brush but have allowed the same to remain entirely unimproved for more than twenty years, and such lots or parcels are situated in such portion of the cemetery that they adjoin or are adjacent to improved parts of such cemetery and by reason of their unimproved condition detract from the appearance of such cemetery and interfere with its harmonious improvement and furnish a place for the propagation of growth of weeds and brush, such corporation may, by resolution of its governing board, demand of such owners or holders (a) that they file with the corporation a written notice of claim or interest in and to said lots or parcels supported by satisfactory evidence thereof within sixty days after the service of a copy of such resolution of demand, so (b) that they keep the premises clear of weeds and in a condition in harmony with other plots adjoining, and serve a copy of such resolution upon such party or parties, if they can be found in such county and if the sheriff of the county make return upon such resolution that such parties, or any of them, cannot be found in this county, then the resolution may be served upon the parties so absent from the county by publication thereof for three successive weeks in a legal newspaper published in the county and mailing a copy thereof within fourteen days after the third publication to the last known address of each such party as the same appears on the records of the corporation.

Subdivision 2. Lots conveyed before 1925. Where such an association has sold lots and parcels for burial purposes prior to 1925 with or without restriction which have not been used for burial purposes, and the owners have not maintained the lots nor paid the fees required by the association of lot owners for care and upkeep for a period of at least fifteen (15) years, association may by resolution of its governing body demand that the owners or holders of any such lots described therein pay to the association the fees owed for care and upkeep in the period during which such fees were not paid, stating the amount thereof as to each lot,



without interest, and declare that if that amount is not paid to the association by the people claiming to be owners within ninety (90) days that the described lots and all interest therein shall be deemed abandoned to the association. Such resolution shall name all of the people shown by the records of the association to have a claim of ownership to the lots described and shall be served in the manner required for service of a resolution in subdivision 1 of this section.

306.22 Action to quiet title

If, for thirty (30) days after the first day of May following such service or publication the party or parties fail to conform with the demands of such resolution, the rights of such party or parties may be deemed abandoned; thereupon the corporation, upon permission from its governing board, may bring an action in the district court of the county against all parties so in default, uniting as many parties so in default as it may desire in one action, to have the rights of these parties in such lots or parcels terminated and the property restored to the corporation free of any right, title or interest of all such defaulting parties, their heirs or assigns. Such action in all other respects shall be brought and determined in the same manner as ordinary actions to determine title to real estate; provided, that portion of any tract or part of tract in which a body lies buried shall not be included in any of these proceedings and there shall be left sufficient ground adjoining such grave or burial place as will provide proper mode of approach, the excepted portions, if any, to be particularly and fully described.

306.23 Abandonment, prima facie evidence

In all cases, the fact that such grantee or owner (a) for more than seventy-five (75) years in counties having a population over 50,000 according to the 1960 federal decennial census, and fifty (50) years in all other counties, has not used portions of such lots or parcels for the purposes of burial and during said time has not made provision for care of said lots beyond that provided uniformly to all lots within the cemetery, and during said time has not given to said corporation a written notice of claim or interest in such lots or parcels, or (b) has not, for a ten of twenty (20) years or more, used such plot or definite parts thereof and has failed to keep the same clear of weeds or brush, shall be prima facie evidence that such party has abandoned the same.

306.24 Copy of judgment filed with register of deeds

A certified copy of the judgment in such action quieting title may be filed in the office of the register of deeds in and for the county in which the parcel is situated.



306.241 Deposit of net proceeds from lot resales

All of the proceeds from the subsequent resale of any lots or parcels, the title to which has been reverted in the corporation pursuant to Minnesota Statutes, Sections 306.21 to 306.24, less the costs and expenses incurred in such proceedings approved by the district court, shall become a part of the permanent care and improvement fund of the corporation.

307.1 Plat and record

Any private person and any religious corporation may establish a cemetery on his/her or its own land in the following manner: The land shall be surveyed and a plat thereof made. A stone or other monument shall be established to mark one corner of such cemetery, and its location shall be designated on the plat. The plat and the correctness thereof shall be certified by the surveyor, his certificate endorsed thereon, and with such endorsement shall be filed for record with the register of deeds in the county where the cemetery is located showing the area and location of the cemetery. Any person or association owning such private cemetery may subdivide or rearrange the same, from time to time, as may be necessary in the conduct of the business, but no plat of such subdivision or rearrangement shall interfere with the rights and privileges of the several lot owners of such cemetery without their consent, nor need same be filed in the office of the register of deeds; provided that a plat of the same shall be kept for public inspection as such cemetery; and provided further that there shall be placed at the corner of each lot of such subdivision or rearrangement, cement or other non-destructible markers three inches or more in diameter and eight inches or more in length, one of such markers showing the number of the lot.

Decisions

Where landowner has complied with all the provisions of this section and 307.02 with reference to creation of a private cemetery, the land is tax exempt under 307.09 unless, aside from the platting and dedication of land for cemetery purposes, no use is being made of it or it is being used only for agricultural purposes, in which case it is not entitled to tax exemption.

Where there has been no compliance with this section and 307.02, 307.09, relating to cemeteries of a religious corporation, no plat of the property having been filed, such property is subject to local assessments for public improvements.



307.2 Effect of the recorded plat

When such plat has been recorded, every donation or grant of land herein to the public, to any religious corporation, or to any individual, shall be deemed a conveyance of such lands, subject to the conditions and restrictions, if any, contained therein. Every conveyance of such lots shall be expressly for burial purposes, and the lands, designated on the plat as streets, alleys, ways, commonways, or other public uses shall be held by the owner of the cemetery in trust for the uses and purposes thereon indicated.

307.9 Exemptions

Subdivision 1. All lands, not exceeding 100 acres in extent, and in the case of cemeteries owned and managed by religious corporations, or corporations solely owned and controlled by and in the interest of any religious denomination, 300 acres in extent, so laid out and dedicated as a private cemetery, shall be exempt from public taxes and assessments, and shall not be liable to levy and sale on execution, or to be applied in payment of the debts of any owner thereof, so long as the same remains appropriated to the use of a cemetery; and no road or street shall be laid through the same without the consent of the owners.

Subdivision 2. Nothing contained in subdivision 1 shall be construed to exempt cemetery property owned or leased by any corporation, association, partnership, proprietorship, or any other organization from any special assessment unless such corporation, association, partnership, proprietorship, or other organization:

- a) was formed for a purpose not involving pecuniary gain to its shareholders or members; and
- b) pays no dividends or other pecuniary remuneration directly or indirectly to its shareholders or members as such.

307.11 Abandoned Lots: Recovery

This statute makes Sections 306.21, 306.22, 306.23, 306.24, and 306.241 apply to private cemeteries.



APPENDIX 2

NEXT OF KIN REGISTER

Permanent Care Certificate # _____ Lot _____ Section _____

Div. _____ in _____ cemetery, at _____, Minnesota.

Name of lot holder _____ Date of sale _____

HEIRS OF ASSIGNS *(people designated as responsible for maintenance of memorial markers, sale of unused graves, etc.)*

Name	Address	Relationship

ORDER OF TRANSFER OF GRAVES TO HEIRS OR ASSIGNS
(list the order of those designated to be buried in grave(s), then, designate people who would have the next right to the burial rights if one or more of the original designees do not use the burial rights)

Name	Address	Relationship

This is not a legal document and does not serve as a legal agreement of transfer. A copy of this document is to be attached to the permanent care record and submitted to the Diocesan Office of Cemeteries within 30 days of the sale of lot.



APPENDIX 3

Agreement TO TRANSFER*

For a valuable consideration to me in hand paid at or before the ensembling of this instrument and in consideration of the covenants and agreements herein contained,

Do hereby sell, transfer, assign and set over by this instrument unto

All my title and interest in and to Graves

in Lot No. Section No. in Cemetery, in the County of

It is covenanted and agreed that the grantee shall be bound by and subject to all the rules and regulations of the said cemetery now in force, and or any amendments or additions thereto: and it is further covenanted and agreed that in the event of the removal of any bodies now interred or hereafter interred in the devised lot that said bodies will be reinterred in accordance with the regulations and ritual of the Roman Catholic Church and that evidence of compliance with this covenant shall be furnished the grantor or the said cemetery within five days after demand therefor; and it is further covenant that this covenant, relative to reinterment, may be enforced by the grantor or the said cemetery by injunctive relief in any court of competent jurisdiction.

This transfer is made subject to the approval of said cemetery, through its duly authorized corporate officials.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this day of 19

(L.S.)

STATE OF MINNESOTA } ss:

On this day of 19, before me, the subscriber, personally appeared to me known and known to me to be the person described in and who executed the foregoing instrument and to me he duly acknowledged that he executed the same.

The above transfer is approved this day of 19

CEMETERY

BY

This form is for use of lot holders who desire to turn back to the cemetery graves or lots held by them or transfer ownership to someone else.



PETITION

TO THE TRUSTEES OF _____ CEMETERY

Your petitioner, _____
(state name) respectfully states that he/she
 is the _____ of _____ who
(state relationship) (state name)
 died in the _____ on or about _____
(state where) (state date)
 and whose last remains are buried in _____ in _____
(state location)
 Cemetery. Petitioner says that all the heirs-at-law and next-of-kin of the said deceased person are
 as follows:

NAME	RELATIONSHIP	ADDRESS
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Petitioner further states that all the heirs-at-law, next-of-kin, are desirous of having the last
 remains of the said _____ disinterred from the said
(state name)
 plot _____ and have the same moved
(state location)
 and reburied in plot _____ The reasons for the request
(state location)
 are as follows: _____

Petitioner knows that the trustees of the said cemetery rely on the truthfulness and accuracy
 of the statements made herein.

 Petitioner



STATE OF MINNESOTA }
 COUNTY OF _____ } SS:

_____, being duly sworn, deposes and says that he/she is the
(Petitioner's name)
 petitioner, and that he/she has read the foregoing petition, and knows the contents thereof; that the
 same is true to the knowledge of the petitioner, except as to the matters therein stated to be alleged
 on information and belief, and that as to those matters he/she believes it to be true.

Sworn to before me this _____ day
 of _____, 19____

 Notary Public *Seal*

Request for Removal by Next of Kin

We the undersigned, constituting all the heirs at law, next of kin of _____
(state name), deceased that we have read foregoing petition and we join in the
 request that the body of the said _____, deceased, be disinterred and
(state name)
 removed from _____, in _____
(state location)
 Cemetery to _____
(state location)

We jointly and severally hereby agree to indemnify and save the cemetery harmless from and against any and all claims which may arise out of this disinterment and removal.

Witnessed by	Next of kin sign here
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____



FORM A

I, _____, holder of _____ in
(Insert name) (Insert location)
 _____ Cemetery, _____ do hereby
 consent that the last remains of _____, who died on
(Insert name)
 _____, and whose remains are buried _____ in said cemetery,
(Insert date) (Insert location)
 may be disinterred and removed from said plot, to be placed in _____,
(Insert location)
 in the same cemetery. I do hereby certify that I am the sole holder of the said plot, and that the
 consent of the removal of the remains is freely given. I further hereby agree to indemnify and save
 the cemetery harmless from any and all claims which may arise out of this disinterment and removal.

 (Lot holder sign here)

STATE OF MINNESOTA }
 COUNTY OF _____ } SS:

Seal

On this _____ day of _____, 19____, before me the subscriber personally
 appeared _____ to me personally known and known to me to
(Insert name)
 be the same person described in and who executed the foregoing consent, and he/she duly
 acknowledged to me that he/she executed the same.

 Notary Public



FORM B

STATE OF MINNESOTA }
COUNTY OF _____ } SS:

Seal

_____ being duly sworn, deposes and says that he/she is the _____ of _____ and holder of the plot _____ in which plot the last remains of _____, who died on or about _____ are buried. Deponent further says that the said holder _____ died in the _____ on or about the _____

That the said owner did not either by conveyance, last Will and Testament, or otherwise designate any person as entitled to the possession and custody of the said plot _____ in _____ Cemetery. I further hereby agree to indemnify and save the cemetery harmless from any and all claims which may arise out of this disinterment and removal.

Deponent further says that all the heirs-at-law and next-of-kin of _____ are as follows:

NAME	RELATIONSHIP	ADDRESS
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

That all the said persons are of full age and sound mind except as follows:



This affidavit is made in connection with an application to the trustees of _____ Cemetery to disinter the last remains of said _____ for the removal to another plot in the said cemetery and the deponent knows that the said trustees rely upon the accuracy and truthfulness of the statements made herein.

Subscribed and sworn to before me
 this _____ day of _____, 19____

 Notary Public

Consent of Heirs of Lot Holder

We, the undersigned, constituting all the heirs-at-law of the above named lot owner, do hereby consent that the last remains of _____ be disinterred from our lot _____ to be removed to _____ in the same cemetery.

We jointly and severally hereby agree to indemnify and save the cemetery harmless from and against any and all claims which may arise out of this disinterment and removal.

Witnessed by

Next of kin of lot holder sign here



APPENDIX 4
GUIDELINES ON MEMORIALS

Information for Lot Memorial Purchasers:

1. Monuments may or may not be allowed in all sections of the cemetery and there may be special regulations for planters, vases, urns, and the like (*see below*).
2. Local management is to grant permission for any memorial work to be done in the cemetery. That includes installation of memorials, letter cutting, and monument cleaning.
3. Producers of memorial material as well as retail dealers must agree to use only first grade stone, and must guarantee the memorial to be executed in first grade workmanship, with the agreement that should faults develop within five years due to settling, treatment, or handling of the memorial, the memorial will be replaced by the producer/dealer at no cost to the cemetery corporation/association or memorial purchaser. No memorial showing drill or tool marks or staining from removal of rubber mat used for sand engraving is considered first grade workmanship.
4. All memorials, markers, or tombs are to be constructed of granite or bronze. No artificial stone of any description is permitted. No "K" or "V" shaped monuments are permitted. If lettering is going to be used on the base separating the cement slab from the marker, the cemetery would not be responsible for damage to the lettering resulting from mowing and etc.
5. There are two conforming lines in the cemetery. One line is to control and designate the placement of monuments. The second is to control and designate the placement of markers. Any person authorized to place monuments or markers must comply strictly with these lines.
6. If a marker or stone has to be moved to open a grave, an extra charge may be made to the lot holder, heirs, or assigns.
7. Lot corner stones are not permitted. Cross or other grave markers of wood, iron, cement, or any like material are prohibited except the standard bronze insignia provided for the graves of veterans or auxiliary members. Enclosures, such as curbs, retaining walls, fences, or structures of any kind around lots or graves is not permitted.



8. When lot owners of adjoining lots, each being designated monument lots, desire to have one memorial placed upon the line between such adjoining lots, both lot owners must sign the foundation permit.
9. When any monument has been set in place, it shall not be removed without written permission of the management. Such permission will be granted only upon filing with local management, the lot owner's, his/her heir's or assign's written consent to the removal, unless it has been improperly placed or it is a matter of safety and the cemetery board has decided it must take action. Dealers are cautioned to get in touch with the local management before attempting to make a removal. When monuments or markers have been placed in violation of any of these rules, the cemetery board reserves the right to remove them or have them removed.

Monument Specifications and Placement:

All die stones are to be finished on front and back and are to be at least eight (8) inches thick. All bases must have a finished surface and level bottom. All stone is to have the surface next to the foundation bedded off sufficiently true and level to allow every part to be in contact with the foundation.

The base of the monument shall be no larger than fourteen (14) inches in width and no longer than sixty (60) percent of the lot, plus a five (5) inch cement collar entirely around the base and flush with the ground (*taking into consideration any hillside grade*). The monument shall be set on the conforming line in the middle of the lot. If two or more families own a lot, a monument may be placed over set of two graves, centered on the conforming line in the middle of each set of graves.

Because of the smaller size of lots in some sections of the cemetery, the size of the monument may need to be smaller. Local management must approve the size before purchase.

Marker Specifications and Placement:

Markers are allowed in all sections of the cemetery. Local management is to provide proper measurements. Markers are usually placed on a grave after burial.

Normally only one marker is to be permitted on each grave except in the case of an adult and infant, or two infants in the same grave.

Double markers should not be permitted if they interfere with the opening of a grave. If there is a double marker, no monument is permitted unless it is already in place.



Markers on individual graves should not exceed twelve (12) inches wide and twenty-four (24) inches in length, plus a three (3) inch cement collar and a four (4) inch foundation or vice versa. Markers should be placed on the conforming line for markers in the middle of the grave. Raised lettering should not be permitted on markers.

Vases, Urns, Planters, and Other Materials:

Small bronze vases may be permitted, but these should be set in cement at the same time as the marker. The cement collar will also extend three (3) inches around the base of the vase and will be part of the marker foundation. One vase will be allowed for individual markers and two for double markers. Vases may be used around monuments also.

The permanent type urn or planter may be used in place of monuments, but they must be placed on the conforming line for monuments.

The placing of flower boxes, shells, toys, and other miscellaneous items may not be permitted and if so placed may be removed by management.

Foundation Specifications:

All foundations are to be straight up and down on all sides and the bottom is to be flat. There is to be a five (5) inch collar/apron extending the width and length of the monument. The foundations are to be no less than thirty (30) inches deep.

The cement for a foundation is to be wet mix, mixing the cement, sand, and water before it is poured into the foundation hole. The mixture is to be three (3) parts sand and one (1) part cement.

No post hole auger or other device is to be used to make holes for footings for a monument or marker. The entire area needs to be formed into the foundation.

Neither precast cement slabs nor any other such material are permitted to serve as foundations for monuments or markers.

In any section of the cemetery where a memorial is to be placed on a hillside grave, all sides of the top of the foundation are to be level with the ground. There are to be no sharp corners or sudden drop-offs.



Vaults, Tombs, Mausoleums:

Any plans for vaults, tombs, or mausoleums of special size, or rock face monuments must be submitted to the cemetery board for approval before installation or construction.

Use of Heavy Materials/Equipment in the Cemetery:

When heavy material is to be moved down or over paths or grass, planks should be laid for protection. The right is reserved to local management to refuse permission for such work unless the ground is thoroughly settled and in good condition, or arrangements have been made for the workers or cemetery corporation/association to repair any damage that may be caused.

Work Crew and Equipment Regulations:

Workers placing or erecting memorials, nursery workers, or any other workers in the cemetery are under the supervision of the caretaker of the cemetery. Those engaged in work are not to scatter materials on adjoining lots or leave materials on the grounds longer than necessary. Damage to the grass, trees, and shrubs is to be kept to a minimum. All debris is to be removed, and when a project is completed the grounds and sod are to be restored to their original condition as much as possible.

Memorial material, machinery and equipment may be brought into the cemetery when required for immediate use, except when a burial service is in process.

Hours of Operation:

The setting of foundations and memorials, the planting of trees and shrubs, and any other work in the cemetery is under the control of the caretaker and, except when permission is obtained, should be completed during the work week. All work must cease when a burial service is being conducted nearby.



APPENDIX 5
CATHOLIC GUIDELINES ON CREMATION

The Church, through the centuries, has followed the practice of burial or entombment after the manner of Christ's own burial - out of respect for the human body as a member of Christ and because of faith in the resurrection. On March 21, 1997, the Congregation for Divine Worship and the Discipline of the Sacraments informed the Bishops of the United States that individual bishops will be allowed to decide whether or not permission is to be granted for the presence of the cremated remains of a body at a funeral liturgy. The Congregation asked that proper adapted rites and texts be written and submitted for approval before this indult is implemented.

I intend to give permission for this practice in our diocese as soon as these adaptations are available. The diocesan Office of Worship and the Liturgical Commission will be sending more information once the rites and texts are approved by Rome. Similar information will be made available to funeral directors of our diocese.

The Congregation reminds us about the following:

1. In conformity with canon 1176, no.3, the custom of according burial to the bodies of the deceased is to be commended and encouraged.
2. The cremation must not be undertaken for motives in opposition to Christian doctrine (also canon 1176, no.3).
3. There is a clear preference that the funeral liturgy take place in the presence of the body of the deceased before its cremation.
4. The cremation must always be carried out with the proper respect that befits the dignity of the human person and of baptized Christians.

In this interim period, the following guideline may assist you with regard to the interment of cremated remains.

1. Cremated remains of a body should be treated with the same respect given to the corporeal remains of a human body. This includes the use of a worthy vessel to contain the ashes, the manner in which they are carried, the care and attention to the appropriate placement and transport, and the final disposition.
2. The cremated remains should be buried in a grave or entombed in a mausoleum or columbarium.



3. The practice of scattering cremated remains on the sea, from the air, or on the ground, or keeping cremated remains in the home of a relative or friend of the deceased are not the reverent disposition that the Church requires.
4. Whenever possible, appropriate means for memorializing the deceased should be utilized, such as a plaque or stone which records the name of the deceased.
5. The faithful who choose cremation are presumed to have the proper motives and good intentions.



DEFINITIONS

LOCAL ORDINARY - shall mean the Roman Catholic Bishop of the Diocese of Winona-Rochester.

LOCAL MANAGEMENT - as used herein means the pastor and any other officially delegated individual or groups of individuals for the purpose of conducting and administrating the cemetery association/corporation owned and operated by a local parish(es).

CEMETERY - all property for earth burials and mausoleums for crypt entombment.

LOT - shall include and apply to more than one adjoining grave, or more than one adjoining crypt.

GRAVE - shall mean a space of ground in the cemetery used or intended to be used for the burial of human remains.

CRYPT - shall mean a space of sufficient size in a mausoleum or underground vault used, or intended to be used, to entomb human remains.

INTERMENT - shall mean either earth burial or entombment.

ENTOMBMENT - shall mean burial in a mausoleum crypt or underground vault.

LOT HOLDER - shall mean a person who has been granted interment or entombment rights or who holds same by right of inheritance or transfer.

RIGHT OF BURIAL - shall mean only the privilege of interment or entombment in the cemetery. IT DOES NOT convey an ownership of land or other interest in the grave, crypt, or lot to which it refers.

CERTIFICATE OF RIGHT OF BURIAL - grants only the privilege of interment or entombment as defined above and is not to be construed as a deed to the land itself.

MEMORIAL - shall include monument, grave marker, mausoleum, sarcophagus, or inscription on crypt fronts for one or more deceased persons.

CARE - shall mean that care of the cemeteries as herein defined.

SIBLING - shall mean a brother or sister, half-brother or half-sister, or as defined by the State of Minnesota concerning question of equal inheritance and degree of kindred.