

January 31, 2025

House Political Subdivision Committee

HB 1219

Chairman Longmuir and Committee Members:

My name is Alisa Mitskog, I represent D25.

HB 1219 is a constituent bill at the request of Fairview Cemetery Association.

Fairview Cemetery is a beautiful perpetual care cemetery located in Wahpeton.

A **perpetual care cemetery** is a cemetery that maintains a fund dedicated to the ongoing upkeep of its grounds. This fund, also known as a permanent care fund or endowed fund, ensures long-term maintenance.

Under **Century Code 23, Section 1**, a perpetual care cemetery is required to allocate **20% of lot sales** into this fund. Only the **interest** generated from the fund can be used for operational costs related to cemetery maintenance.

Maintaining a cemetery is challenging, especially for perpetual care cemeteries that do not receive financial support from a church or other external sources. Since these cemeteries rely primarily on lot sales for revenue, many depend on **volunteers** to assist with operations. However, as volunteer availability declines, cemeteries are increasingly forced to hire staff, creating a significant financial burden.

To help alleviate this strain, I propose **reducing the required set-aside from 20% to 10%**. This adjustment would allow cemetery associations to retain more funds for immediate maintenance and operational expenses. For Fairview Cemetery, this change would result in an additional **\$4,000–\$6,000 per year** for upkeep and care.

I respectfully request your support for this change through HB1219.