

North Dakota House of Representatives

STATE CAPITOL 600 EAST BOULEVARD BISMARCK, ND 58505-0360



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Appropriations

April 3, 2025

Senate State and Local Government Committee HB 1219 Testimony

Chair Roers and Committee Members:

My name is Alisa Mitskog, I represent D25.

HB 1219 is a bill brought to you 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.