

**Q. What kind of cemeteries does this board not license?**

A. The Perpetual Care Cemetery Board does not have jurisdiction of governmental cemeteries, nonprofit cemeteries, church cemeteries, nature preserve cemeteries, or family burial grounds.

**Q. What is the meaning of Perpetual Care?**

A. "Perpetual Care" means all general work necessary to keep the property in a presentable condition at all times. This includes cutting the grass, seeding or sodding of graves, replacement and pruning of shrubs and trees, and the repair and maintenance of the enclosures, building, drives and walks.

**Q. Who do I call about cemetery fees?**

A. Please contact the cemetery.

**Q. What is the complaint process?**

A. The first step is to submit a written complaint to the cemetery. If officials don't comply with your request within a reasonable amount of time, please submit a written complaint to the Perpetual Care Cemetery Board. Our mailing address is P.O. Box 11329, Columbia, S.C., 29211-1329.

**Q. What if the cemetery is having trouble maintaining the lawn?**

A. If the cemetery is not maintaining the lawn, please submit a written complaint to the cemetery. If there is no resolution, please submit a written complaint to the Perpetual Care Cemetery Board.

**Q. Can I complete the Agreed Upon Procedures report that is due every 3 years?**

A. No, the cemetery manager will need to obtain the services of a licensed CPA or PA in order to have the Agreed Upon Procedures completed.

**Q. When are annual reports due?**

A. 90-days after the end of the Cemetery's fiscal year.

**Q. What happens if the deadline for the Agreed Upon Procedures are missed?**

A. A fine of at least \$25 or more a day will be levied upon the cemetery until the report has been received by the Board.

**Q. What financial forms are needed and when?**

A. Each cemetery will need to submit a separate Annual Report, within 90-days after the end of the calendar year, for the [Care & Maintenance](#) trust account and [Merchandise](#) account. These reports can be completed by the manager or an accountant. You can obtain these reports by going to the [Application/Forms](#) area of our website. Instructions are attached to each form.

**Q. What happens if the deadline for the Annual Reports are missed?**

A. A fine of at least \$25 or more a day will be levied upon the cemetery until the reports have been received by the Board.

**Q. Church cemeteries that bury or inter are exempt from licensing with the Board. Are there any restrictions as to the religion?**

A. No, church cemeteries encompass all religions.

**Q. Our church wants to start selling plots to the public outside of our parishioners. Do we need to license with the Board?**

A. Yes, once the church sells outside of its parishioners, then it is required to license the cemetery.

**Q. What was the date when older Perpetual Care Cemeteries had to license?**

A. January 1, 2003

**Q. When are the renewal fees due?**

A. The renewal fees are due on or before December 31<sup>st</sup> every two year renewal cycle. Renewal notices are mailed as a courtesy in October/November prior to the renewal. It is the responsibility of each manager to renew their license each renewal cycle. LLR, effective with the 2009 Renewals, implemented a 2 year renewal cycle.

Renewals must reach our office by:

<b>Renewal fees due by:</b>	<b>For the period of:</b>
December 31, 2010	January 1, 2011 through December 31, 2012
December 31, 2012	January 1, 2013 through December 31, 2014
December 31, 2014	January 1, 2015 through December 31, 2016
December 31, 2016	January 1, 2017 through December 31, 2018

**Q. What is the amount of renewal?**

A. For cemeteries with less than 10 acres \$500, more than 10 acres \$1,000 for the two year licensing period.

**Q. What happens if you forget about renewing the cemetery license by January 31<sup>st</sup>?**

A. Late renewals will be subjected to below fine structure:

1. The license may be reinstated upon receipt of a renewal if postmarked no later than February 1<sup>st</sup>.
2. Delinquent renewals postmarked on or before March 1<sup>st</sup> require a new application be submitted along with a \$250 application fee in addition to Item 1 above.
3. Failure to comply by March 1<sup>st</sup> will require a \$1,000 fine, probation for one year, and to sign a Consent Agreement on or before April 1<sup>st</sup> in addition to Items 1 & 2 above.
4. Licenses not renewed by April 1<sup>st</sup> will be issued a Cease & Desist for new business, and by May 1<sup>st</sup> the Board will convene a hearing to close any cemetery that has not renewed.

**Q. Do I have to wait to receive my User ID and Password every year to renew?**

A. No, once you have your User ID and Password, along with the renewal website you can renew your license and firm registration with the same User ID and Password from the previous year. They currently do not expire. The renewal website normally becomes active in mid October. The current address is <https://renewals.llronline.com/> .

**Q. I want to open a new Perpetual Care Cemetery what is required?**

A. Download the initial [Perpetual Care Cemetery application](#) and [Required Documents checklist](#) from our [Application/Forms](#) area of our website. Do not send in your application or fees until you have **all** the required items on the checklist.