



Cemetery Associations

A GUIDE TO ESTABLISHING A CEMETERY ASSOCIATION



A resource of the Alabama-West Florida United Methodist Foundation

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Options to Care for a Church Cemetery

Church cemeteries have a long-standing history, legacy, and sacredness within our communities. As a way of respecting the saints who have gone on before us, it is important to maintain these cemeteries' upkeep and care.

While it is a vital part of a cemetery's function, cemetery maintenance can become a financial burden on a church over time, especially without an endowment providing funds for maintenance and care. A cemetery association is also a great option to turn over maintenance and upkeep to a group of dedicated individuals.

Creating an Endowment Fund for a Church Cemetery

An endowment (or planned giving) fund can be invested to support church ministry programs such as cemetery maintenance, missions, scholarships, and building maintenance long-term. Learn more about creating an endowment by visiting www.alwfumf.org/churches/endowment-fund or contact us at foundation@alwfumf.org.

Creating a Cemetery Association

In order to preserve the cemetery grounds, its legacy, and relieve costs of maintenance and management (alongside potential liability), the church can create and turn over care and maintenance to a cemetery association. The cemetery association can be created as a non-profit organization*, opening up cemetery management and maintenance to non-church members who have a vested interest in the grounds (such as family members or those who plan to be buried there). Once the cemetery association is created, the church will deed the cemetery to the association. This is a way a church can continue to protect its cemetery, regardless of what happens to the church building. The cemetery association can also set up an endowment maintenance fund through the UM Foundation to enable gifts to help support the cemetery over time.

*Contact the UM Foundation for more details and steps towards creating a cemetery association and/or cemetery endowment.

Maintaining Church Cemeteries

As a way of respecting the saints who have gone on before us, it is important to maintain cemeteries' upkeep and care.



Establishing a Cemetery Association

1. Elect a Board of Trustees

The Board of Trustees should be made up of individuals who are motivated to manage and maintain the cemetery. Consider having this group be multigenerational as well as including non-church members who have loved ones buried in the cemetery (or those who plan to be buried there). The Trustees are in charge of electing officers, agreeing on the mission of the cemetery association, establishing the rules of operation of the cemetery (hours of operation; restrictions/guidelines on what is allowed in regards to burial, headstones, plots, flowers, lighting, fencing, etc.), and financial management (raising funds/creating an endowment to cover costs and guidelines regarding plot sales). After completing these guidelines, the Board of Trustees should include this information in the cemetery association rules and bylaws.



Cemetery Association Endowment

Establish an endowment to provide for long-term financial support for operation and maintenance of the cemetery.

2. Incorporate the Cemetery Association

- Adopt the bylaws (bylaws and articles of incorporation govern the operation of the cemetery association)
- Prepare the articles of incorporation and apply to the Alabama or Florida Secretary of State to incorporate
- Apply for a Tax ID number (EIN) with the IRS: An EIN (employer identification number) is required for the cemetery association to open and maintain a bank account (www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online)
- Apply for tax exempt status with the IRS. This will allow for tax deductible donations to be made to the cemetery association for management and maintenance.
- File an annual registration with the Alabama or Florida Secretary of State

3. Deed the Property to the Cemetery Association

- Deed the cemetery property from the church to the cemetery association. It is recommended that a property survey be completed to gain a legal description of the property.

4. Determine whether to Purchase Insurance Coverage for the Cemetery

5. Establish an Endowment to Provide for Long-Term Financial Support for Operation and Maintenance of the Cemetery

The endowment fund allows individuals to make donations, and distributions can be made each year to help provide a permanent income source to cover ongoing costs of maintenance and care for the cemetery. Consider creating a campaign to raise awareness about the endowment and encourage fund donations.

NOTE: Consider a consultation with an attorney to review documents. This also ensures completion of all necessary documents and steps to successfully create a cemetery association. The UM Foundation does not offer legal advice, but can share examples of how other churches have set up cemetery associations.

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