

# Purpose for Establishing a Cemetery Association

The purpose for forming a cemetery is to provide the members of the association a place for burial for themselves, their families, their relatives and their friends, where perpetual care and attendance may be given and where respect and devotion may be given and tendered towards those who are buried in the cemetery. To provide for a trust fund in order to fulfill the above purpose to maintain and care for the cemetery. The association also holds legal title to the physical property of the cemetery. In the case of the United Methodist Church it removes the possibility of the cemetery becoming property of the District (Annual Conference).

## Establishing a Cemetery Association

### 1. Elect a Board of Trustees

The Board of Trustees should be a multi-generational group of persons who share a desire to maintain and care for the cemetery. The Board of Trustees should also develop and enforce a set of rules for the use of the cemetery. These rules should include things such as what type of tombstones, flowers and shrubs, cemetery hours, lighting, fencing, etc.

### 2. Adopt a Set of Bylaws

Bylaws govern the operation of the Cemetery Association.

### 3. Register the Association/Officers with the State of Georgia as a Nonprofit

Visit the Georgia Corporations Division website at <https://ecorp.sos.ga.gov/> in order to register the association. Registration allows tax deductible donations to be made to provide for the upkeep of the cemetery. It also creates a legal entity that will hold title to the physical property and funds associated with the cemetery.

After the association has been registered, next register the names of the officers who serve on the cemetery's association.

### 4. Register with the IRS for an EIN

An EIN or employer identification number is required in order for the cemetery association to open and maintain a banking relationship. Visit the IRS's website at <https://sa.www4.irs.gov/modiein/individual/index.jsp>.

### 5. Deed Property to the Cemetery Association

This allows the Cemetery Association to hold title to the cemetery property. It may also require a survey to establish a legal description of the physical property of the cemetery.

### 6. Establish an Endowment Fund to Build Long-Term Financial Support

An endowment provides a permanent source of income to fund the ongoing operation and maintenance of the cemetery.

*The Georgia United Methodist Foundation helps United Methodist churches, ministries and individuals within Georgia by providing investment, loan and endowment services, planned giving strategies, free wills clinics and consultations, as well as grants and scholarships. For more information, call GUMF at 770-449-6726 or 877-220-5664, email [info@gumf.org](mailto:info@gumf.org) or visit [www.gumf.org](http://www.gumf.org).*