

## SUBCHAPTER 07D - TRUST FUNDS

### SECTION .0100 - MAINTENANCE AND CARE FUNDS (PERPETUAL CARE FUNDS)

#### 21 NCAC 07D .0101 REPORT

- (a) Each licensed cemetery shall make a report of deposits to the perpetual care fund by the last day of each month.
- (b) The report of deposits shall be made on a form provided by the Commission, the Report of Grave Spaces for the Month of \_\_\_\_\_, that shall include:
- (1) the deed numbers, listed in numerical order;
  - (2) the date of deed;
  - (3) the date of contract;
  - (4) the purchaser;
  - (5) the sale price;
  - (6) the lot number;
  - (7) the section; and
  - (8) the number of spaces deeded and amount due trust fund.
- (c) This form may be obtained from and shall be returned to:  
North Carolina Cemetery Commission  
1001 Navaho Drive, Suite 100  
Raleigh, North Carolina 27609.

*History Note: Authority G.S. 65-49; 65-64;  
Eff. February 1, 1976;  
Readopted Eff. January 16, 1978;  
Amended Eff. September 1, 2017; September 1, 2007; May 3, 1993; September 1, 1979;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 18, 2018.*