



**Louisiana Cemetery Board**  
**3445 N. Causeway Blvd., Suite 509**  
**Metairie, LA 70002**  
**Telephone 504-838-5267 - Toll Free 1-866-488-5267**  
**Fax 504-838-5289**

**APPLICATION TO CONVERT TO A TOTAL RETURN DISTRIBUTION METHOD**  
**(Pursuant to La. R.S. 8:454.2)**

- 1) Name of Cemetery Authority: \_\_\_\_\_
- 2) Physical Address: \_\_\_\_\_  
 City \_\_\_\_\_ Parish \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
- 3) Mailing Address: \_\_\_\_\_  
 City \_\_\_\_\_ Parish \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
- 4) Name of Perpetual Care Trust Fund: \_\_\_\_\_
- 5) Name of Trustee: \_\_\_\_\_
- 6) Physical Address: \_\_\_\_\_  
 City \_\_\_\_\_ Parish \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
- 7) Mailing Address: \_\_\_\_\_  
 City \_\_\_\_\_ Parish \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
- 8) Contact information of person completing this form to whom information or correspondence regarding this application should be directed:
  - a) Name: \_\_\_\_\_ Title: \_\_\_\_\_
  - b) Mailing address: \_\_\_\_\_
  - c) Telephone Number: \_\_\_\_\_ E-mail address: \_\_\_\_\_
- 9) Date of the proposed Conversion to Total Return Distribution Method: \_\_\_\_\_
- 10) Total Return Percentage requested (shall not exceed 4%): \_\_\_\_\_ %
- 11) Current month's end cost value of the trust: \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_ \$ \_\_\_\_\_
- 12) Current month's end market value of the trust: \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_ \$ \_\_\_\_\_
- 13) Cemetery Authority acknowledges the following (please initial each line):
  - a) All perpetual care trust fund deposits are current pursuant to the provisions of Title 8: \_\_\_\_\_
  - b) If this application is approved, the Total Return Percentage cannot be increased unless an additional application is made to the Board with documentation demonstrating the rate of return of the perpetual care trust fund over the last three years supports an increase in the percentage: \_\_\_\_\_
  - c) No Cemetery Authority may change its distribution method more than once within a three-year period unless required by the Board. \_\_\_\_\_
  - d) Pursuant to La. R.S. 8:454.2 et seq., the Board shall require corrective measures be taken, including a reduction in the approved total return percentage, requiring a distribution of only net income for a calendar year, or requiring a monthly retest whereby no distributions of any income are made in the following circumstances:
    - i) The average fair market value of the trust fund at the end of the most recent rolling three-year period, as compared to the average fair market value of the previous rolling three-year period, declines by ten percent or more;
    - ii) The fair market value of the trust fund at the end of a calendar year is less than ninety percent of the sum of the fair market value of the fund at inception plus all deposits made since inception;
    - iii) After a full calendar year of distributing only net income, the trust still fails to meet the requirements of (i) or (ii) above; and
    - iv) There is an uncorrected financial or investment related perpetual care deficiency as determined by the Board after the annual trust fund report or onsite examination. \_\_\_\_\_
  - e) If the cemetery authority fails to take any required action, it shall be subject to any and all enforcement actions or penalties pursuant to law. \_\_\_\_\_
  - f) In the event that permissible fees paid from the perpetual care fund exceed one and one-half percent (1.5%) of the fair market value in a given year, the amount in excess shall be deducted from the approved total return distribution.  
 \_\_\_\_\_

**CERTIFICATION**

This application is hereby made to convert the applicants perpetual care trust from a net income distribution method to a total return distribution method as provided for in La. R.S. 8:454.2. I/We hereby affirm that the information contained herein and attached hereto is true and correct and acknowledge that Applicant and Trustee must administer said trust and distribution method pursuant to the provisions of Title 8 and the Rules and Regulations of the Louisiana Cemetery Board. ***This application must be executed by an authorized representative of the Applicant/Cemetery Authority.***

\_\_\_\_\_  
Name of Applicant/Cemetery Authority

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Trustee

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date

**PLEASE RETURN THIS FORM TO:  
Louisiana Cemetery Board  
3445 N. Causeway Blvd., Suite 509  
Metairie, LA 70002**