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**House of Representatives**  
COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG

**MEMORANDUM**

TO: All Members of the House of Representatives

FROM: Representative Ronald G. Waters

SUBJECT: Request for Co-Sponsorship

DATE: March 12, 2012

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In the near future, I will introduce a resolution urging courts of common pleas to act on their statutory duty to review cemetery accounts. There are currently 260 cemeteries registered in the state with the Pennsylvania Real Estate Commission. Title 9 Pa.C.S §308 (a) states, unincorporated cemeteries with a qualified trustee are required to file accounts every three years in the court of common pleas of the county in which all or any part of the cemetery is located.

Title 9 Pa.C.S. § 308 (b) states, incorporated cemeteries are required to file accounts on or before January 31 of each odd-numbered year in the court of common pleas of the county in which all or a majority of the cemetery is located. Finally, Title 9 Pa.C.S. §308 states, each court of common pleas is required to audit, adjudicate and confirm the cemetery accounts which are filed. A review of cemetery accounts by a court of common pleas is essential to ensuring that cemetery funds are properly maintained.

If you would like to join me in co-sponsoring this resolution please contact Nilda Jenkins at (717) 772-6955 or via e-mail at [njenkins@pahouse.net](mailto:njenkins@pahouse.net).