

BEFORE THE ARKANSAS CEMETERY BOARD

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IN THE MATTER OF

PINNACLE HILLS  
MEMORIAL GARDENS  
ROGERS, ARKANSAS

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Order Approving Issuance of a  
Perpetual Care Permit  
Pursuant to Ark. Code  
Ann. § 20-17-1008

ORDER NO. C-08-038-08-OR01

ORDER

The Arkansas Cemetery Board ("Board") held its quarterly meeting on March 26, 2008, pursuant to Ark. Code Ann. § 20-17-1005 and Rule 4 of the Arkansas Cemetery Board Rules. The Board considered a request by Pinnacle Hills Memorial Gardens, LLC ("Applicant") to approve an application for a perpetual care permit for Pinnacle Hills Memorial Gardens in Rogers, Arkansas.

FINDINGS OF FACT

1. The Applicant proposes the establishment of a new cemetery in Rogers, Arkansas, under the name Pinnacle Hills Memorial Gardens.
2. The Applicant proposes to operate Pinnacle Hills Memorial Gardens as a perpetual care cemetery through the establishment of a perpetual care fund for the benefit of the cemetery.
3. The Applicant is a limited liability company organized under the laws of the State of Arkansas.
4. The Applicant is owned and controlled by J.B. Hunt, LLC.
5. The Applicant filed its application for a perpetual care cemetery permit on March 6, 2008.

6. The application contained certain information and documents required in Ark. Code Ann. § 20-17-1008, Rule 7, and Rule 8 of the Arkansas Cemetery Board Rules and meets the requirements set forth for the establishment of a perpetual care cemetery
7. The Applicant caused publication of notice in the Arkansas Democrat Gazette Northwest Arkansas Edition on March 1<sup>st</sup>, 8<sup>th</sup>, and 15<sup>th</sup>, 2008. The last date of publication occurred eleven (11) days prior to the Board hearing.
8. No protest to the application was filed.

#### CONCLUSIONS OF LAW

9. Ark. Code Ann. § 20-17-1008(b)(1) requires that whenever it is proposed to locate a new cemetery under this subchapter, then the cemetery company so proposing shall file an application for the issuance of a permit with the board.
10. Ark. Code Ann. § 20-17-1008 and Rule 8 of the Arkansas Cemetery Board Rules require an application for a permit contain various statements, documents, and other information necessary to provide justification for the permit.
11. Prior to making application to the Board for a permit to establish and operate a new cemetery, the entity proposing to make application shall cause to be published weekly for three (3) weeks in a newspaper of general circulation in the county in which the proposed cemetery is located a notice that an application will be filed with the Board to establish a cemetery in the county. Ark. Code Ann. § 20-17-1008(a)(1).

12. Ark. Code Ann. § 20-17-1008(c) requires an application for a permit to establish and operate a perpetual care cemetery be filed not less than twenty (20) days prior to the Board meeting at which the application is to be considered.
13. Ark. Code Ann. § 20-17-1010 (c) (1) states that “[i]f the application for a new cemetery is approved, the board shall issue a permit to the applicant only after the applicant has filed proof with the board that an initial principal deposit of at least five thousand dollars (\$5,000) has been made to the permanent maintenance fund.”

#### ORDER

The Board finds that the application to establish and operate a perpetual care cemetery is appropriate and should be approved upon the passage of twenty (20) days from the last date of publication of notice under Ark. Code Ann. § 20-17-1008(a). There has been no protest to this application filed with the Board. Should no protest to this application be submitted by the close of business on April 4, 2008, the Chairperson and Secretary shall be authorized to issue a permit to the Applicant. Issuance of the permit shall be conditioned upon production of proof to the Board that an initial principal deposit of at least five thousand dollars (\$5,000) has been made to the permanent maintenance fund.

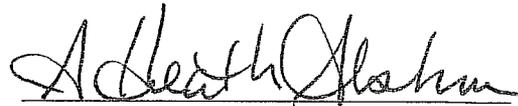
IT IS FURTHER ORDERED that Pinnacle Hills Memorial Gardens, LLC shall deposit no less than twenty percent (20%) of the gross sales price of lot sales to the perpetual care fund for each such paid-in-full burial space contract sold in Pinnacle Hills Memorial Gardens.

IT IS SO ORDERED.

DATED THIS 17 DAY OF APRIL, 2008.

**ARKANSAS CEMETERY BOARD**

  
BETTY FINLEY  
Chairperson

  
A. HEATH ABSHURE  
Secretary