

Abandoned and Neglected Cemeteries Fund/ Create Income Tax Checkoff

House and Government Operations and Way and Means

Fund –SB963 Testimony of Yvonne Fisher for the Senate **Judicial Proceedings** – Abandoned and Neglected Cemeteries Fund and Create Income Tax Checkoff -February 18, 2025

I am Yvonne Fisher, a member of the Maryland Cemetery Legislative Advocates (MCLA) Our group has extensive experience with cemetery issues.

I have also been a member of the Maryland Advisory Council for Cemetery Oversight (ACCO) for 9 years. My testimony today is not as a representative of the council.

I have learned over the last 9 years that in Maryland there have been several instances where the Office of Cemetery Oversight has been involved with Abandoned and neglected Cemeteries. The investigator must travel to the location and determine the current situation. They must investigate the history of the abandoned cemetery, such as past ownership, perpetual care funds and all other requirements in ownership and care of cemeteries.

The Office of Cemetery Oversight has a very small footprint, which includes a secretary/records clerk, Investigator and Council from the Attorney General's Office. **The allocation via Tax Checkoff** would assist the office to incur some of the additional cost associated with the process of identification and any all-investigative processes that are required when these situations occur.

Abandoned and Neglected Cemeteries become eye sores to the surrounding communities. There is no fund available for maintaining them. These services often fall on the jurisdictions that are also strapped for funds. These situations leave these cemeteries ripe for vandalism and disturbing of graves.

It is for the greater good that there is a means to make sure that funds are available to find ways to maintain the abandoned and neglected cemeteries but also give some assistance to the Office of Cemetery Oversight in handling this extra burden when these instances arise.

This will be an excellent start in protecting those who cannot protect themselves.