

Local Events

Oregon Mortuary & Cemetery Board Meetings

2019 Meeting Dates

Tuesday, January 8th
Tuesday, April 9th
Tuesday, July 9th
Tuesday, October 8th

Please note:

Meetings will typically be held at the State Board Offices at 800 NE Oregon St, Suite 430 in Portland at 9 AM.

For official location information, you can contact the OMCB at 971.673.1500

Funeral Service Practitioner & Death Care Consultant Exam Schedule

(Exams Held At The Portland State Office Building)

TBA

OFDA Events

District Dinner Meeting
January 16th
Monarch Hotel
Clackamas, Oregon

National Events

January 2019

23-25th
ICCFA
Wide World Of Sales
Bally's Las Vegas
Las Vegas, NV

April 2019

2-6th
ICCFA
ICCFA Annual Convention & Expo
Charlotte Convention Center & The Westin Charlotte
Charlotte, NC

July 2019

20-25th
ICCFA
ICCFA University
Fogelman Executive Center
University of Memphis
Memphis, TN

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Methods Of Disposition

Reprinted from the OVERS Newsletter, *Matters Of Record*, Fall 2018

The current Methods of disposition are burial, dissolution, cremation, donation and cremation, entombment and removal from state. If the decedent's body is removed from the state (for example to a funeral home in Washington), the correct method of disposition is "Removal from state", even if the body returns to Oregon for burial.

If the decedent is cremated in Oregon and the cremains are removed from the state, the method of disposition is "Cremation". For questions regarding what method of disposition to put on a death record, please contact Derrick Patterson at 971.673.1163 or at Derrick.C.Patterson@state.or.us.

Five Days To File Death Records

Reprinted from the OVERS Newsletter, *Matters Of Record*, Fall 2018

Under law, all deaths records need to be submitted to the state within five days of the death. We appreciate your efforts to file death records in as timely a manner as possible. To meet the timing requirements of the law, it may be necessary to initially report some items as "unknown" and then amend the registered record later when that information is known.

The Oregon Vital Events Registration System (OVERS) offers a user guide for funeral homes completing death reports. If you have questions or issues completing the report of death, please contact the OVERS Help Desk at 971.673.0279.

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should be consulted on any
legal or tax matters.
Conclusions are based on
our best analysis of
industry information
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President's Letter

Greetings my Dear Friends and Colleagues,

As we adorn our vestibules with reminders of the season of renewal by the birth of Jesus, I am amazed at what an old fashioned traditionalist I still am. I will probably never change. The Christmas tree will continue to stand. Yet 80+ percent of my families are opting for nontraditional disposition. Of those cremators only 15% are asking us for services. Combine that number with the traditionalists and we still have 35% with some type of service.

Well, not so bad right? It could be better. My goal is to touch every one of my client families with purposeful thought to make good decisions based on real needs not on their preconceived notion of funerals, directors and our facilities. On one hand I am bleeding tradition but on the other I am looking for ways to allow families to breath the open air, to lighten up the darkness and to explore the moment through reflection and rebirth on their own terms. When death occurs, we need the presence and comfort of others. In an environment where most people use the great outdoors, I am encouraging outdoor services - even in the dead of winter. I am encouraging lots of laughter through memories and walking away feeling good about the "service". Part of the fabric of society is woven through the services we build. Our personal walls of traditional thought need to continue to come down so that we may rebuild community perception of our great worth.

Merry Christmas.

Jerome Daniel
OFDA President

Executive Director's Letter

I attended the funeral of G. Scott Macy of Macy and Son Funeral Directors on November 3rd. Scott had been on the Funeral Service Agency Board of Directors for an "undetermined" number of years. He was the President for many years and was instrumental in growing the National Funeral Trust Service returns during that period. We will miss him and wish the family well as we move forward with them in our thoughts. I also attended the funeral for Ross Mathews, a past President of the OFDA and previous owner of numerous funeral homes in the Hillsboro area. Both of these people had a profound impact on their communities and will be missed.

The OFDA conducted the annual dinner meeting in Springfield at the Holiday Inn last month and enjoyed the company of 32 members. I want to thank everyone that gave of their time to attend and especially Chad Dresselhaus, Executive Director of the Oregon Mortuary and Cemetery Board. We asked for input regarding things the members felt might warrant review by the OMCB in terms of operating procedures in inspections and other issues we could take to the OMCB Board meeting in November. I have compiled that list of suggestions and requests for presentation. We will be asking for the same input on January 16th at the Monarch Hotel in Clackamas. If feedback means anything, I believe we have a very well thought out list of suggestions. We will keep the membership updated as we move forward. Chad has already moved on some of the suggestions.

We had to cancel the OFDA Convention in Seaside this coming May due to construction on the Convention Center. We will be finalizing the new location (on the beach) in the next couple of weeks and will announce the location and facilities as soon as we have everything finalized.

Thank you for your support,
Rick

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11-2018-07-04



Beware! Heritage Cremation Providers Using Alias

Reprinted from the NFDA Bulletin, 11/9/2018

Over the past two years, NFDA has issued warnings to funeral homes regarding the operations of Heritage Cremation Providers, an internet middleman that holds itself out to the public as a locally-owned and trusted funeral home providing low-cost cremation services. In fact, Heritage Cremation Providers is an unlicensed seller of funeral and cremation services with a long track record of consumer fraud and abuse. State Funeral Boards in Colorado, Florida, Georgia, North Carolina, Oregon and Tennessee have all taken action against Heritage Cremation Providers; however, because Heritage Cremation Providers can hide behind the internet, it is virtually impossible for a state board to be able to shut it down. Despite efforts of state regulators, they continue to peddle low-cost cremation services to the public through its website.

Because of warnings issued by NFDA and state funeral associations, in addition to efforts by state funeral boards to prohibit funeral homes and crematories from providing services to Heritage Cremation Providers, many funeral homes have refused to enter into agreements with Heritage Cremation Providers to service families.

It appears that the warnings by NFDA and others have had an effect because we just learned that Heritage Cremation Providers has adopted a new subterfuge in contacting funeral homes to provide services to them. An NFDA member in New Hampshire informed NFDA that it was contacted over the last several weeks by a Colorado funeral home operating under the name of "Families First Funeral Homes." After receiving several calls, the New Hampshire funeral home became suspicious and reviewed closely the paperwork that it had received from Families First Funeral Home. Buried in the paperwork were several written listings of "Heritage Cremation Providers." Apparently, when Heritage Cremation Providers decided to disguise itself as Families First Funeral Home, it overlooked several references to Heritage Cremation Providers in its own paperwork.

Upon discovering the discrepancies, the member in New Hampshire notified NFDA and we have been able to confirm that Families First Funeral Home LLC is a limited liability company organized in Colorado. In addition, NFDA was able to verify that the contact agent for Families First Funeral Homes LLC listed with the Office of the Colorado Secretary of State is Anthony J. Damiano. Of course Anthony J. Damiano, also known as A.J. Damiano, is one of the owners and operators of Heritage Cremation Providers. While NFDA members who receive calls to provide cremation services for Families First Funeral Home or Heritage Cremation Providers know to refuse those requests, it is highly probable that Heritage Cremation Providers will simply adopt a series of new aliases and fictitious trade names to disguise its actual identity.

For that reason, funeral homes should always investigate when they receive a request for services from out-of-state funeral homes that they are not familiar with. If you have not previously dealt with a particular out-of-state funeral home, ask for its contact information and confirm through NFDA's website, state board licensing listings and funeral home directories that it is an operating funeral home. Since nearly every funeral home has a website, this will be helpful in confirming who owns and operates the funeral home that is requesting you to provide cremation services.

NFDA members with questions regarding this matter may contact Scott Gilligan at 513.871.6332 or scott@gilliganlegal.com.

NFDA Announces Officer Election Results

Chuck Bowman to lead association as 2018-19 president
Reprinted from an NFDA Press Release, November 2018

The National Funeral Directors Association (NFDA) is pleased to announce that qualified association members have elected the following individuals to serve as officers on the 2018-19 Board of Directors: President-elect R. Bryant Hightower Jr., CFSP; Treasurer Randall "Randy" P. Anderson, CFSP, CCO; and Secretary John "Jack" O. Mitchell, IV, CFSP, CCO, CCSP. The 2018-19 NFDA Board of Directors will be led by President Charles "Chuck" T. Bowman, CMSP, CFSP, CCO.

The officers serve one-year terms of office that begin following the 2018 NFDA International Convention & Expo in Salt Lake City.

Current NFDA President Kenneth A. Cahall, CFSP, CCO, will continue his service on the Board with a one-year term as immediate past president that commences at the end of the 2018 NFDA Convention.

Continuing their service on the Board of Directors are At-large Representatives Pasquale S. Folino, CFSP, CCO (2017-19); Douglas "Dutch" R. Nie II, CFSP, CCO (2017-19); and John W. Wenig (2018-20). They will be joined by At-large Representative Christopher P. Robinson, CFSP, CCO (2018-20). Robinson and Wenig were elected by the Policy Board to serve as at-large representatives in July 2018.

From August 1-14, 963 eligible NFDA members voted in the election. In the 2018 NFDA officer elections, Hightower and Anderson ran unopposed. In the contested election for secretary, the results were:

- John "Jack" O. Mitchell, IV, CFSP, CCO, CCSP: 54.25%
- Stephen R. Kemp, CFSP: 45.75%

Information about the officers elected to serve on the Board of Directors, can be found on the NFDA website, www.nfda.org

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The Mt. Hood Funeral Service Program Needs Your Help!

Mt. Hood Community College Funeral Services Program has a **consistent need for bodies** so students can get the necessary personal experience in the lab (embalming, other preparation).
Transportation reimbursement is now available!

MHCC will pay \$150.00 each way. Funeral homes can use this program to offer **free embalming to families** - and the families can know they are helping a great educational facility where our new or future funeral directors and embalmers learn their profession. If you bring us a body for embalming, and then pick it up again, you can bill the college for \$300.00.

It is essential that written permission from the family be obtained before bringing any bodies to the lab.

Indigent bodies may be embalmed as well.
For more information, contact Terri Makinson at
503.419.7967



We will be accepting bodies for lab again starting January 7, 2019



Year-End Tax Planning for Pass-Through Entities

If your business operates as an S corporation, partnership, limited liability company, or sole proprietorship, and you want to take full advantage of the provisions of the Tax Cuts and Jobs Act (TCJA), you need to meet with your accountant/tax planner prior to year-end. There is still time to reduce your tax bill.

Bonus Depreciation

Businesses are now allowed to depreciate 100 percent of the cost of qualified new and used property acquired and placed into service in the calendar year 2018, even if the action is taken at the end of December. Unless extended by Congress, this program will phase out by 2023. Keep in mind, however, that by expensing capital assets this year, it will mean no more deductions against income in future years. If you expect to be in a higher personal income tax bracket in future years, this deduction may not be for you.

Heavy (gross vehicle weight rating of more than 6,000 pounds) SUVs, pickup trucks, and vans, used more than 50 percent for business, may qualify for the 100 percent bonus depreciation. Verify with your tax planner what other types of property qualifies for bonus depreciation before making any purchases.

Section 179 Deductions

The Section 179 deduction increased from \$510,000 to \$1 million under the TCJA. New rules apply to certain improvements to non-residential real estate.

Timing of Business Income and Deductions

The TCJA increased the limit for required accrual basis accounting from a \$10 million three-year average annual gross receipts to \$25 million. This means that businesses that were required to use the accrual method of accounting may now be eligible for cash-basis accounting, making it easier to time income and expenses by accelerating (or deferring) income or expenses into the next calendar year.

New Deduction for Income from a Pass-Through Entity

The TCJA created a new deduction of up to 20 percent of an entity owner's qualified business income (QBI) from pass-through entities. This deduction is subject to restrictions that apply to higher income levels, business payroll as a percentage of receipts, and the owner's taxable income. Certain year-end planning may be required to qualify for the maximum QBI deduction. Also, be aware that certain year-end moves to reduce income may inadvertently reduce your QBI deduction.

Tax-Favored Retirement Plans

Contributions to a retirement plan can provide considerable tax savings. You should consult a retirement planner to determine what types of plans are available to you and your business.

With all the other things on your plate as a business owner, tax planning is easy to overlook. But, there is still time to do some year-end planning that can have a significant impact on the taxes you pay this year and in the future.

This article is for general information and risk prevention recommendations only and should not be considered legal, coverage, financial, tax, or medical advice. The information may be subject to regulations and restrictions in your state. There is no guarantee following these recommendations will help reduce or eliminate losses. The information is accurate as of its publication date and is subject to change. Qualified counsel should be sought regarding questions specific to your circumstances. All rights reserved.

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The Dirty Dozen: 12 Scams Faced By Funeral Homes

Reprinted from the NFDA Memorial Business Journal, 9/13/2018

The total number of cyber breaches among all business sectors increased 40% from 2015 to 2016. Ransomware attacks on business and consumer targets increased 300% from 2015, averaging more than 4,000 attacks per day in just the first three months of 2016.

If the criminal minds that dream up, develop and carry out the increasing array of scams directed at America's small businesses could be harnessed for good, the world would be a better place. Unfortunately, reality sweeps those hopes in the same manner scammers hope to sweep your funeral home's checking account. Therefore, you must be ever vigilant. In that vein, NFDA assembled a list of top 12 scams directed at small and medium-sized businesses such as funeral homes. This article does not discuss cons that may be directed toward decedent families or their estates. Rather, it examines the following dozen schemes looking to scam funeral home owners and employees.

1. IMAGINARY EQUIPMENT

HOW DOES IT WORK? NFDA was recently alerted about an equipment scam out of Texas. A person claiming to be associated with a regional funeral home group contacts the funeral home and offers to enlist it in a network. If the funeral home accepts, it is sent a "cashier's check" with instructions to use the proceeds from the check to purchase a printer and software from the funeral home group's providers. Unfortunately, the "cashier's check" is fraudulent, and by the time the funeral home discovers that, the scammer has cashed the check for the imaginary printer and software.

2. OFFICE SUPPLIES

HOW DOES IT WORK? The perpetrators will call or email the funeral home pretending to be a regular supplier and reminding the firm that it's time to reorder the product being sold, such as copier toner or paper. If the employee agrees to the order, over-priced merchandise is delivered.

PREVENTION: The funeral home should have only designated employees order all supplies and only from known suppliers. Other staff should be alerted not to accept any orders on their own. Only designated employees should have access to the funeral home's credit card.

3. FAKE INVOICES

HOW DOES IT WORK? Scammers may do some research to find out which vendors you use and then dummy up an invoice. For example, by looking at your price lists, they will know the casket and vault wholesalers you use. In other cases, they created invoices for fictitious advertising, cemetery services or membership in a trade association or local community organization.

PREVENTION: Again, only designated employees should handle and pay invoices. They should be trained to inquire about any new billing received that's out of the ordinary and should only pay the bill when they have received assurances that it was for products or services received by the funeral home. Online billing and banking can also reduce the threat of falling victim to fake invoices.

4. MERCHANDISE FRAUD

HOW DOES IT WORK? The funeral home receives an order for cremation jewelry either online or by telephone, along with a credit card number from the consumer, which it runs through its credit card processor. Once it receives notice that the payment is approved, it ships the cremation jewelry. Unfortunately, a few days later, the credit card processing company alerts the funeral home that the credit card number that was initially approved was stolen. The payment to the funeral home is charged back and the funeral home is out both the payment and the cremation jewelry. **PREVENTION:** Firms should be very suspicious whenever they receive orders for cremation jewelry from someone for whom they did not provide funeral services. Do not accept these orders over the phone or through email. Never ship cremation jewelry outside the country, especially to Nigeria and other countries known for scamming activities. If payment is made by check, do not ship the merchandise until the funeral home has verified that the check has cleared the bank and the funds are in the funeral home's account.

5. OVERPAYMENT SCHEMES

HOW DOES IT WORK? In this scam, a customer accidentally overpays an invoice. When the business discovers the overpayment and contacts the consumer, the business is asked to send a refund of the difference by wire transfer. By the time the consumer has received the wire transfer, the business discovers that the check was phony and has bounced. Therefore, the funeral home is out the overpayment it sent. **PREVENTION:** Funeral homes should never wire funds under any circumstances to anyone unless they know the person personally. Never issue refunds until the original payments have cleared the bank and are in funeral home accounts.

6. PHONY DIRECTORY INVOICES

HOW DOES IT WORK? The funeral home receptionist receives a call from a representative of a directory service like the Yellow Pages or a funeral home directory purportedly to verify the funeral home's name, address and phone number. Shortly thereafter, the funeral home receives an invoice for the directory listing even though the firm never ordered it. Many businesses simply pay the invoice rather than fight it out with the directory service. **PREVENTION:** Receptionists and other staff should be warned about these scams. If the funeral home does receive an invoice for a directory listing it did not purchase, it should not be intimidated into paying it. Despite threats to sue, these scammers rarely follow through since their dishonest sales techniques would be uncovered in a lawsuit.

Continued on Page 7

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7. FTC/IRS COMPLAINTS

HOW DOES IT WORK? Scammers will often portray themselves as IRS agents or, in the case of funeral homes, representatives of the Federal Trade Commission following up on a complaint filed against the funeral home. These communications may be initiated by emails that have the official seals of the IRS or FTC together with actual addresses and phone numbers. Or the funeral home may receive a call from an “IRS agent” asking for financial information or making demands that the funeral home immediately pay a tax bill, threatening that the IRS will freeze bank accounts. In these types of scams, the perpetrator is looking to plant malware on the funeral home’s computer system once the business opens the fake email or hoping to scam the business out of payments. **PREVENTION:** Never open or respond to an email from the “IRS” or “FTC” since these emails may place malicious malware on your computer system. Government agencies will always initiate contact through the U.S. mail, not by phone or email. Also, the funeral home should never pay taxes using a credit card over the phone or a pre-paid debit card. The IRS will not pressure a business to immediately pay taxes nor will it threaten to freeze accounts during the initial contact.

8. W-2 INFORMATION

HOW DOES IT WORK? This scam, which would probably target larger operations, involves a cybercriminal disguising an email so it appears to be from the funeral home’s owner or manager. The email is sent to an employee in the business’ payroll or human resources department requesting a list of all employees and their W-2 forms. Once scammers get the information from the W-2, they can then steal the employee’s information and use it to file false tax returns seeking refunds. **PREVENTION:** Employees with access to W-2 and other personal information of fellow employees should be alerted never to send the information by email. If a request is made for the information, the employee should personally meet with the owner or manager requesting the information and provide it by hard copy rather than through the firm’s email.

9. CORPORATE RECORD SCAMS

HOW DOES IT WORK? In this scam, the funeral home receives a request from the state “Secretary of State” or “Corporate Record Service” claiming that the funeral home corporation needs to file minutes with the state to comply with business regulations. They will also be requested to file a fee and possibly pay a late penalty. **PREVENTION:** While some states do require the filing of annual reports, this can be coordinated through the funeral home’s attorney. Before ever responding to a demand for a filing fee or late penalty owed to the state, always confirm that the amount is actually due by alerting the corporation’s attorney.

10. BANK ACCOUNT TAKEOVER

HOW DOES IT WORK? This is one of the most dangerous scams targeting small businesses. The FDIC has reported a dramatic increase in unauthorized electronic transfers from bank accounts of small businesses. Usually, the scammers access the ID and passwords for online bank accounts by sending fake emails or using fake websites to deliver

malicious software, such as keystroke loggers, that infect the funeral home’s computer system. These scams are extremely harmful to small businesses since businesses are generally not covered by federal consumer protections against unauthorized electronic fund transfers. Therefore, a bank is not responsible for reimbursing losses associated with a theft from a business account if it can show that the business negligently allowed the malware infestation. **PREVENTION:** Funeral homes should equip computers with up-to-date antivirus software and firewalls to block unwanted access. It is also important to make backup copies of critical business data on every computer and monitor account balances regularly – perhaps daily – to look for suspicious or unauthorized activity. Of course, employees of the funeral home should be instructed not to click on links or open unsolicited email that asks for confidential information, even if it appears to be from a company with which the funeral home regularly does business or from the government.

11. INSIDE EMPLOYEE THEFT

HOW DOES IT WORK? This is an area of vulnerability for funeral homes, especially with preneed sales. Because the failure to fund preneed due to employee theft may not be discovered for years, funeral homes can find themselves victims of hundreds of thousands of dollars of embezzlement before the theft is discovered. **PREVENTION:** It is always important to do a pre-employment background check of any prospective employee, especially one who will be handling money or preneed funds. Funeral homes need to institute systems where two or more people are checking deposits and expenditures. The funeral home should also institute periodic audits, especially of preneed programs. Never allow just one person to oversee the funeral home’s accounts or preneed sales.

12. VALUATION FRAUD

HOW DOES IT WORK? The funeral home may receive a fax or email from a “business broker” offering to find a buyer interested in purchasing the funeral home. If the owner contacts the broker, he or she will generally meet the owner and provide a proposal with a requirement for a significant down payment for the valuation of the funeral home. Of course, once that payment is made, that will be the last time the funeral home hears from the business broker or appraiser. **PREVENTION:** If a funeral home is thinking of selling its business, it should contact other funeral homes or its state funeral directors association requesting recommendations or referrals to brokers that specialize in the funeral home market. There are several reputable brokers that assist funeral homes in appraising their business and offering it for sale. Likewise, a funeral home looking to purchase a funeral home should make sure it is using a reputable broker with experience in the profession.

T. Scott Gilligan is NFDA general counsel. NFDA members with questions regarding this article can contact him at 513.871.6332 or scott@gilliganlegal.com.

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Federated's HR Question Of The Month: Required To Hire Non-English Speaking Candidates?

Reprinted from a Federated Insurance Press Release, 11/25/2018

Question

We have a person applying who is very persistent about getting an interview for a position in our shop. He does not speak English and comes in each time with an interpreter. Can we choose not to interview him because he does not speak English? We also require all employees who work in our cabinet shop to pass a basic tape measure reading test. He said he would be back later with a different interpreter to take the test. We are a cabinet shop and don't feel it is safe to have someone who cannot understand English out working on the floor. Can we simply flat out tell them that we do not hire non-English speaking candidates or is this against the EEOC or some other sort of discrimination?

Answer

Ultimately, the employer has some latitude relative to requiring English language proficiency if there are legitimate business and/or safety reasons for such fluency, which the employer can and should state at the outset are necessary for the position sought. Keep in mind as well that the employer must make similar inquiries of all candidates for the same position to avoid discrimination concerns. This means that any appropriate pre-employment English fluency requirement and/or inquiry should be disclosed to and/or asked of ALL candidates for the same position, and not just of those who may not appear as though they speak English as their primary language. Employers do, however, have to tread lightly when seeking to impose employment-related language proficiency requirements to avoid inviting claims of national origin discrimination. Federal and state employment discrimination laws prohibit discrimination on the basis of national origin. The federal Equal Employment Opportunity Commission (EEOC) recognizes, however, that "Employers may have legitimate business reasons for basing employment decisions on linguistic characteristics. Because linguistic characteristics are closely associated with national origin, it is important to carefully scrutinize employment decisions that are based on language to ensure that they do not violate Title VII."

If an employer wants to require applicants and/or employees to understand and speak English, such rules are permitted only where they are truly justified by "business necessity." Examples include where English language fluency is needed for an employee to operate safely or efficiently; or to enable a supervisor who only speaks English to monitor the performance of an employee whose job duties require communication with coworkers or customers; and/or in emergency or other situations in which workers must speak a common language to promote safety.

The EEOC expressly states:

"Generally an English fluency or English proficiency requirement is permissible only if required for the effective performance of the position for which it is imposed. An individual's lack of fluency in English may interfere with job performance in some circumstances, but not in others. ... Because the degree of fluency that may be lawfully required varies from one position to the next, employers are advised to assess the level of fluency required for a job on a case-by-case basis. Applying uniform fluency requirements to a broad range of dissimilar positions or requiring a greater degree of fluency than is necessary for a position may result in a violation of Title VII."

An inquiry that requires applicants to indicate their ability to speak, read and/or write English is not unlawful in all cases, but should only be applied if there is a legitimate business necessity or safety concern that requires that employees hired into such positions communicate in that language. If there is, the employer can inquire of applicants whether they can speak, read, write and understand English for this purpose during the hiring process, and can disqualify those who cannot do so at the level required for the particular position they seek. Here you indicate that the employer does not "feel it is safe to have someone who cannot understand English to be out on the working floor," but it is unclear why the employer "feels" this way. If there are legitimate justifications (i.e., if the supervisor only speaks English and employees must be able to understand him/her, and/or employees must speak a common language to promote safety, etc.), then as noted the employer is within its rights to make English proficiency a requirement of positions on the working floor. To avoid discrimination concerns, the employer would do well to frame the qualification from the standpoint of language fluency or proficiency on a case by case (or position by position) basis, for specific and legitimate reasons, versus establishing and implementing a wholesale rule that the employer simply does "not hire non-English speaking candidates."

As well, if the employer requires that all employees who work in the cabinet shop are able "to pass a basic tape measure test," then presumably this is a test given post-hire (i.e., to "all employees"). We do not recommend that the employer single out the subject candidate for this test on a pre-hire basis if all others are required to submit to the test once they are already hired as employees. If, however, this is something the employer makes part of the pre-hire process so that all applicants for cabinet shop positions can demonstrate their skills in performing an essential function of the job (that is, reading a tape measure), then to the extent any candidate cannot do so, we are not aware that the employer must proceed with further consideration of that candidate. Although it does not appear to be the issue here, if a candidate is disabled and requires reasonable accommodation to perform an essential job function (such as reading the tape measure), the employer must explore whether accommodation can be provided without undue hardship before disqualifying him or her, see **Enforcement Guidance: Reasonable Accommodation and Undue Hardship Under the Americans with Disabilities Act** for more information.

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The Dodge Company Announces Changes In Ownership And Management Of The Dodge Company UK And The Dodge Company Australia

Reprinted from a Dodge Company Press Release, 12/3/2018

Debbie & Kristie Dodge are happy to be able to update everyone on some big news at Dodge. The first is one of those "better late than never" pieces of news, but important nonetheless. In 2012, Tim Collison, Chief Operating Officer and Vice President of Sales and Marketing for Dodge, became the 1st outside shareholder in The Dodge Company since the 1940's or 50's.

Tim began his employment with Dodge in 1986. He was, and is, a great addition to the ownership team. On November 27, 2018, Mazwell, LLC, owned by Craig Caldwell and Robert Mazza, took over ownership and management of The Dodge Company UK and The Dodge Company Australia. Craig has been Managing Director of Dodge UK for 11 years, and Dodge Australia since its inception in 2014, along with holding the position of Vice President of Strategic Planning and Business Development for Dodge US. He's been an integral part of the Dodge Company since joining the company in March of 2000. Congratulations to Craig and Bobby! This is a great new chapter for The Dodge Company here in the US as we try to simplify the business for the management team coming up through the ranks. And for anyone wondering, Dodge is not for sale!

Batesville's New Dryden Casket Offers A Cost-Effective Solution

And More Than 100 Different Life Symbols Corner Designs To Choose From To Help Tell A Loved One's Life Story
Reprinted from the NFDA Memorial Business Journal, 10/25/2018

The Dryden casket features "dual disposition" construction and design. Like nearly two dozen other Batesville wood products, the Dryden is manufactured to serve the needs of burial and cremation families, which gives it a much broader appeal. This simplifies the selling process, makes better use of valuable showroom space and lowers inventory requirements. With the rise in cremation, Batesville began recrafting its wood caskets as "dual disposition" products about three years ago. Units include cremation-friendly hardware, a wooden bed and swing bars that fit into vaults and retorts. The Dryden is available across the United States and Canada.

Registration Opens For Historic Cemetery Cleanup Day; Set For May 11th

Reprinted from a OCHC Press Release, 11/28/2018

Oregon's historic cemeteries are set for a spring spruce-up during Historic Cemetery Cleanup Day on May 11. The event, organized by SOLVE and the Oregon Commission on Historic Cemeteries (OCHC), is a volunteer-led effort across the state to care for and preserve Oregon's historic cemeteries.

Historic cemetery caretakers are encouraged to register their properties for the event to access wonderful resources.

SOLVE offers several resources to cemeteries that are registered for the event:

- Free supplies like litter bags, vinyl gloves, safety vests and first aid kits
- Volunteer recruitment tools including forms, online registration and liability coverage.
- Event flyer template.
- Possible grants for native species to plant.
- Advice on native plant species to plant for lower maintenance.
- Small grants and in-kind donation forms for business that provide food and other supplies.
- Project planning assistance.

In addition, OCHC will offer free in-person and webinar workshops on how to host a successful clean-up March 14 and 15. For details and registration visit the OCHC website.

"Oregon's historic cemeteries are sites of great cultural value," said Kuri Gill, historic cemeteries and grants coordinator with Oregon Parks and Recreation Department (OPRD). "They face many challenges including litter, over-growth of invasive species like thistle and ivy, moss covered monuments and general neglect."

15 historic cemeteries and over 160 volunteers participated in the 2018 cleanup event. All told, volunteers collected nearly 300 pounds of trash and cleared 4,000 square feet of overgrown vegetation.

OCHC was established in 1999; its seven members coordinate the restoration and maintenance of historic cemeteries statewide and advocate for the importance of preserving Oregon's historic burial sites.

SOLVE is a statewide, 501(c)(3) nonprofit organization with a mission "to bring Oregonians together to improve our environment and build a legacy of stewardship."

Visit solveoregon.org for more information.



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