

MICHIGAN COURT OF APPEALS

In re Paul E. Buchanan; In re Generations Funeral & Cremations Services, Inc.

Buchanan · No. Nos. 369913, 369989 · Decided March 13, 2026

SUMMARY

The Michigan Court of Appeals considers consolidated appeals involving Paul E. Buchanan and Generations Funeral & Cremations Services, Inc. The court holds that respondents violated Michigan’s Occupational Code and related administrative rules by operating and advertising funeral and cremation services from three unlicensed arrangement offices, even though no human remains were handled at those locations. The court affirms the administrative and circuit-court decisions.

CASE DETAILS

COURT	Michigan Court of Appeals
WRITING FOR THE COURT	Kristina Robinson Garrett, J.; Kathleen A. Feeney, P.J.; Mariam S. Bazzi, J.
JURISDICTION	Michigan Court of Appeals
DECIDED	March 13, 2026
DOCKET	Nos. 369913, 369989
DISPOSITION	affirmed
PROCEDURAL POSTURE	Respondents appealed by leave granted from a circuit court judgment affirming an administrative disciplinary decision of the Board of Examiners in Mortuary Science. The Court of Appeals consolidated the appeals and affirmed.
STANDARD OF REVIEW	Statutory-interpretation issues are reviewed de novo. The Court of Appeals reviews the circuit court's review of an administrative decision to determine whether the circuit court applied correct legal principles and misapprehended or misapplied the substantial-evidence test, essentially under a clear-error standard. The administrative decision must be authorized by law and supported by competent, material, and substantial evidence on the whole record; evidentiary and procedural rulings are reviewed for abuse of discretion, subject to harmless-error analysis.
PRECEDENTIAL VALUE	Published Michigan Court of Appeals opinion

PARTIES

Paul E. Buchanan, Generations Funeral & Cremations Services, Inc. v. Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Leasing, and Board of Examiners in Mortuary Science

TOPICS

judicial review of agency action

administrative law

statutory interpretation

plain meaning rule

in pari materia

PRACTICE AREAS

administrative law

professional licensing

funeral and mortuary regulation

statutory interpretation

appellate procedure

QUESTIONS PRESENTED

1. Whether operating arrangement offices that sold and arranged funeral and cremation services and merchandise, despite not handling human remains at those locations, constituted the practice of funeral directing and mortuary science requiring establishment licenses.
2. Whether the Occupational Code and related administrative rules required each GFCS location to be separately licensed and prohibited doing business or advertising services from an unlicensed location.
3. Whether the Prepaid Funeral and Cemetery Sales Act authorized respondents to conduct prepaid and at-need business at the unlicensed locations notwithstanding the Occupational Code.
4. Whether *Ansell v Department of Commerce, Board of Examiners of Mortuary Science* supported respondents' claim that nonscientific funeral-related activities did not require licensure.
5. Whether the administrative law judge abused his discretion by excluding Buchanan's affidavit and counsel's settlement letter, and whether the circuit court improperly refused to consider material outside the administrative record.

HOLDINGS

1. The arrangement offices were funeral establishments and respondents engaged in the practice of funeral directing and mortuary science there, even though no human remains were handled at those locations.
2. GFCS's Farmington Hills establishment license did not authorize mortuary-science practice or operation of funeral-establishment business at the three other locations; each location required its own establishment license.
3. The Prepaid Funeral and Cemetery Sales Act did not authorize respondents to offer or perform services requiring a mortuary-science or funeral-establishment license at unlicensed locations.
4. *Ansell* did not support respondents because it addressed the embalming component of mortuary-science licensure and did not eliminate the separate statutory regulation of funeral directing.

5. Competent, material, and substantial evidence supported the determination that respondents' signs and website advertised funeral-directing and mortuary-science services as available from unlicensed locations.
6. The administrative law judge did not abuse his discretion by excluding the affidavit and letter, and any error concerning the letter was harmless.
7. The circuit court properly limited review to the administrative record, and the constitutional challenge was unpreserved and not considered.

KEY QUOTATIONS

“A funeral establishment is not limited to a place where dead human bodies are processed, as argued by respondents—the definition contains a second criterion.” (at 7)

“Because the MSA requires that each location be licensed, the unlicensed locations could not rely on the license for the Farmington Hills location.” (at 9)

“Accordingly, unlicensed providers may not perform or offer to perform services for which a license is required under the Occupational Code.” (at 10)

“GFCS advertised itself as providing funeral and cremation services, i.e., mortuary-science activities, at unlicensed locations.” (at 13)

FACTUAL BACKGROUND

GFCS operated one licensed funeral establishment in Farmington Hills and three unlicensed arrangement offices in Ann Arbor, Taylor, and Shelby Township. The unlicensed offices sold prepaid and at-need funeral and cremation contracts, burial and memorial services, and funeral and cemetery merchandise; they also employed licensed funeral directors and were advertised through signs and GFCS's website. No human remains were transported to or processed at the unlicensed offices, and no embalming, cremation, viewing, or ceremony occurred there. The Board found that these activities and representations constituted the practice of mortuary science and funeral directing at unlicensed locations.

PROCEDURAL HISTORY

The Bureau filed a formal disciplinary complaint against Buchanan and GFCS under the Administrative Procedures Act and the Occupational Code. The parties waived an evidentiary hearing and submitted stipulated facts, briefs, and exhibits to an administrative law judge, who found violations and left sanctions to the Board. The Board adopted the findings, imposed monetary and licensing sanctions, and required GFCS to close or separately license the unlicensed locations. The Oakland Circuit Court affirmed, and the Court of Appeals affirmed after granting leave to appeal.

DISPOSITION

affirmed

CASES CITED

- Yellow Tail Ventures, Inc v City of Berkley, 344 Mich App 689, 700; 1 NW3d 860 (2022)
- Bureau of Prof Licensing v Butler, 322 Mich App 460, 464; 915 NW2d 734 (2017)
- Lawrence v Mich Unemployment Ins Agency, 320 Mich App 422, 431; 906 NW2d 482 (2017)
- Motycka v Gen Motors Corp, 257 Mich App 578, 580-581; 669 NW2d 292 (2003)
- Dep't of Community Health v Risch, 274 Mich App 365, 372; 733 NW2d 403 (2007)
- In re Sangster, 340 Mich App 60, 67; 985 NW2d 245 (2022)
- Dep't of Licensing & Regulatory Affairs v Gordon, 323 Mich App 548, 558; 919 NW2d 77 (2018)
- AFSCME Local 25 v Wayne County, 297 Mich App 489, 497; 824 NW2d 271 (2012)
- Bay City v Bay County Treasurer, 292 Mich App 156, 166-167; 807 NW2d 892 (2011)
- Sau-Tuk Indus, Inc v Allegan County, 316 Mich App 122, 137; 892 NW2d 33 (2016)
- Charter Twp of Pittsfield v Washtenaw County Treasurer, 338 Mich App 440, 450; 980 NW2d 119 (2021)
- Christenson v Secretary of State, 336 Mich App 411, 420; 970 NW2d 417 (2021)
- Spectrum Health Hosps v Farm Bureau Mut Ins Co of Mich, 492 Mich 503, 515; 821 NW2d 117 (2012)
- In re Complaint of Rovas Against SBC Mich, 482 Mich 90, 107-108; 754 NW2d 259 (2008)
- In re Smith, 324 Mich App 28, 41; 919 NW2d 427 (2018)
- Pueblo v Haas, 511 Mich 345, 357; 999 NW2d 433 (2023)
- City of Grand Rapids v Brookstone Capital, LLC, 334 Mich App 452, 460; 965 NW2d 232 (2020)
- Ansell v Dep't of Commerce, Bd of Examiners of Mortuary Science, 222 Mich App 347, 349, 356-358; 564 NW2d 519 (1997)
- Patel v FisherBroyles, LLP, 344 Mich App 264, 280 n 6; 1 NW3d 308 (2022)
- LeFever v Matthews, 336 Mich App 651, 670 n 3; 971 NW2d 672 (2021)
- Signature Villas, LLC v Ann Arbor, 269 Mich App 694, 706; 714 NW2d 392 (2006)
- Airgas Specialty Prods v Mich Occupational Safety & Health Admin, 338 Mich App 482, 515; 980 NW2d 530 (2021)
- Kuebler v Kuebler, 346 Mich App 633, 662; 13 NW3d 339 (2023)
- Chouman v Home Owners Ins Co, 293 Mich App 434, 437; 810 NW2d 88 (2011)
- Alpha Capital Mgmt, Inc v Rentenbach, 287 Mich App 589, 623; 792 NW2d 344 (2010)
- Petersen Fin, LLC v City of Kentwood, 337 Mich App 460, 474 n 2; 976 NW2d 691 (2021)
- Tolas Oil & Gas Exploration Co v Bach Servs & Mfg, LLC, 347 Mich App 280, 289; 14 NW3d 472 (2023)