


<b>City of Delray Beach</b>  	<b>ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL</b>		<b>SUBJECT:</b> Cemetery Operations	
	<b>NUMBER</b> CC-2	<b>REVISIONS</b> 2	<b>EFFECTIVE DATE:</b> January 17, 2018	<b>PAGE 1 OF 5</b>
	<b>SUPERSEDES</b> CC-2, Rev.1, June 6, 2011	<b>APPROVED BY:</b>  Mark R. Lauzier, City Manager		

### **CC-2.0 Purpose:**

The purpose of this administrative policy and procedure is to establish standard operating procedures and administrative guidelines for the Delray Beach Memorial Gardens Cemetery, in accordance with the adopted Cemetery Ordinance No. 10-08, and Resolution No. 6-08.

### **CC-2.1 Definitions:**

At-Need Contract: A written agreement to sell burial services to the family or next of kin of a person after that person's death has occurred.

Burial right: The right to use a grave space, mausoleum, columbarium, ossuary, or scattering garden for the interment, entombment, inurnment, or other disposition of human remains or cremated remains.

Casket: A rigid container that is designed for the encasement of human remains and this is usually constructed of wood or metal, ornamented and lined with fabric.

Cemetery: The City of Delray Beach Memorial Gardens; a place dedicated to and used or intended to be used for the permanent interment of human remains or cremated remains.

Cemetery Administrator/Manager: The Parks and Recreation Director or his/her designee for sales, records, research and on-site cemetery matters.

Certificate of Ownership: The original conveyance given by the city to the original purchaser.

Cremated Remains: All the remains of the human body recovered after the completion of the cremation process.

Crypt: A space of sufficient size to accommodate at least one entombment in an aboveground vault.

Disinterment: The removal of buried human remains from earth interment or aboveground interment.

Funeral or Funeral Services: The observances, services or ceremonies held to commemorate the life of a deceased human being and at which the human remains are present.

Grave Space: A space of ground in the cemetery intended to be used for the interment in the ground of human remains.

Infant: A deceased human being that is less than one year of age or that can be interred in a casket that will not exceed the dimensions of four feet in length and two feet in width.

Interment: The permanent disposition of the remains or cremains of a deceased person in the earth burial.

Lot: A numbered division as shown on the cemetery map, which consists of more than one plot.

Lot Marker: A device made of concrete or suitable material, used by the City to locate corners of the lot or plot.

Marker: A memorial which does not extend above the ground.

Mausoleum: A building or structure above ground that is intended to be used for the entombment of human remains.

Monument: Any product used to identify a gravesite and cemetery memorials of all types, including monuments, markers, and vases.

Niche: A compartment or cubicle for the memorializing or permanent placement of a container or urn containing cremated remains. Dimensions are eleven inches in length, eleven inches in width, and eleven inches in height.

Pre Need Sales: Sale of burial plot and services to a person before death has occurred.

Plot: A space of ground of sufficient size to accommodate one interment in earth burial.

Resident: A natural person having his or her place of residence within the City of Delray Beach jurisdiction and having the intention to continue residing in the City for an indefinite period of time.

Urn: A receptacle designed to permanently encase cremated remains.

## **CC-2.2 Sale of Services, Lots, Plots, Crypts and Niches:**

The Parks and Recreation Department shall be responsible for the sale of interment rights to include lots, plots, crypts, and niches, or any combination thereof and for the sale of burial site opening and closing services.

1. The City will accept the following methods of payment for Cemetery Services: checks, Visa or Master cards, American Express, cashier's checks or cash.

2. All sales receipts and service charges collected by the Parks and Recreation Department shall be validated and deposited into an appropriate cash account promptly.
3. All sales transactions shall be documented on a three-part Miscellaneous Cash Receipt form (MCR). The three-part form will be distributed as follows: White copy to Finance Department's cashier; Yellow copy to customer; Pink copy retained in Parks and Recreation Department files.
4. The sale of interment rights shall be restricted to individuals who, at the time of sale, reside in the City, or are purchasing for a deceased city resident, or are immediate family members of the resident to be interred. The individual must provide adequate proof of residency or kinship.
5. A non-resident with an already interred immediate family member is eligible to purchase a cemetery space for personal interment at the non-resident rate.
6. The Parks and Recreation Department or a designee may accompany the customer to the cashiers' window for validation of purchase and receipt of payment.
7. The Parks and Recreation Department will issue a Certificate of Ownership or Deed for interment rights to the purchaser, notarized by the Parks and Recreation Department or a designee, within thirty days of purchase.
8. Duplicate deeds will be available for a fee of ten dollars (\$10.00).
9. If after 30 consecutive years the Cemetery Manager is unable to communicate by certified letter with the owner of unused burial rights for lack of an address, or if the owner or heir fails to come forward within 30 days of published notice, burial rights shall be presumed to be abandoned. The City may resell such burial rights.
10. No presumption of abandonment shall exist for burial rights held in common ownership which are adjoining, whether in a grave space, plot, mausoleum, columbarium, or other place of interment.
11. All cemetery services sold by the City are tax exempt and therefore no sales tax shall be charged or collected from the payer.
12. A fee of \$ 75.00 shall be charged for a transfer of ownership or assignment of lots, plots, crypts and niches, which shall be paid prior to the City granting approval of the transfer or assignment.
13. Certificates of credit, issued under agreements entered into previously with Total Prearrangement, Incorporated or Prearrangements of Delray, Incorporated, may be honored by the city, based upon a review by the Parks and Recreation Department and approval by the City Manager on a case by case basis. If the certificate of credit is accepted, it may only be used in exchange for cemetery fees or charges having a non-cash value.

### **CC-2.3 Cancellations and Refunds**

A \$75.00 administrative charge will apply in the event a cancellation or request to delay services is received prior to the start of the opening and closing burial site preparation process. If the preparation process has started, no refund of the opening and closing fee shall be given.

### **CC-2.5 Interment Procedures and Guidelines:**

1. A family or designated representative shall be required to complete an interment authorization form in person at the Parks and Recreation Department's Office.
2. Funeral directors or designated representatives may sign on behalf of the family. The funeral director then accepts financial responsibility and liability for any decisions or actions taken under their direction.
3. No interment shall be made, nor any memorial placed, until any and all amounts due are paid in full, unless the City Manager approves a payment plan.
4. The City or a designated contractor shall perform all interments.

### **CC-2.6 Disinterment Procedures and Guidelines:**

1. Upon receiving an order from the appropriate authority to disinter human remains from a cemetery plot, the Parks and Recreation Director or City Manager will direct the removal and final disposition of said human remains in the presence of a licensed funeral director.
2. The Manager or cemetery staff shall not perform removal or transfer of human remains in the absence of a licensed funeral director unless under order of the court. A disinterment order requires at least one week's notice.
3. Any and all costs incurred will be charged to the individual(s) requesting the disinterment. The cost of the disinterment shall be equal to the cost of an interment.
4. The City or a designated contractor shall perform a disinterment.

### **CC-2.7 Cemetery Perpetual Care Fund:**

The Finance Department shall be responsible for the accounting and financial activity of the City's Cemetery Perpetual Care Fund.

1. Funeral burial fees and service charges shall be used for the following purposes:
  - For the care and maintenance of the cemetery grounds.
  - For the capital improvements necessary for upkeep of the cemetery.
  - For equipment necessary for maintenance of the cemetery.
  - For the purchase of additional cemetery space for the enlargement of the cemetery at the discretion of the City Commission.
  - May not be used for the operations of the cemetery until the cemetery is full to capacity.
2. The following account codes shall be used to record sales and service charge transactions:
  - **Sale of Mausoleum Crypts** – Account #667-0000-343-82.00, Cemetery Perpetual Fund, Charges for Services - Crypt Sales Proceeds
  - **Sale of Mausoleum Niche** - Account # 667-0000-343-83.00, Cemetery Perpetual Fund, Charges for Services - Niche Sales Proceeds
  - **Cemetery Ground Lot Sales** - Account # 667-0000-364-10.00, Cemetery Perpetual Fund, Miscellaneous Revenue - Cemetery lot and plot Sale Proceeds
  - **Administrative Fee** - Account # 667-0000-369-99.00, Cemetery Perpetual fund

- **Miscellaneous Revenue** - Title Transfer (\$75.00), Duplication of Deed Fee (\$10.00)
- **Interment/Disinterment or Opening and Closing Service** – Account #001-0000-343-80.00, General Fund, Charges for Services - Cemetery Opening and Closings

### **CC-2.8 Record Maintenance and Inventory Control:**

The responsibility of maintaining accurate burial and inventory information is essential to reputable cemetery operations.

1. The Parks and Recreation Department shall keep and maintain computerized records of every burial in the cemetery, showing the date of burial, the name of the person buried, together with the lot and plot, crypt or niche, in which the burial was made. Burial information shall be entered into the system on a timely basis and immediately retrievable in any or all of the following formats: deceased name, purchaser's name, interment order number, certificate of ownership number, and location number of plot, mausoleum, crypt or niche.
2. To assure the accuracy of the cemetery map(s), the Parks and Recreation Department shall conduct an annual inventory of the cemetery grounds which will include the site/physical verification of all occupied and vacant plots, mausoleum spaces, crypts, and niches. The Parks and Recreation Department will compare and reconcile inventory records to interment/disinterment records on file. Any and all discrepancies shall be resolved immediately.