ORDINANCE NO. C-21-13

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, AMENDING SECTION 10-47 OF THE CODE OF ORDINANCES OF THE CITY OF FORT LAUDERDALE, FLORIDA, ENTITLED "MUNICIPAL CEMETERY SYSTEM FUNDS" TO PROVIDE A DEFINITION OF CORPUS AND TO INCLUDE REAL PROPERTY ACQUISITION AS AN AUTHORIZED PURPOSE FOR EXPENDITURE OF INCOME OF THE PERPETUAL CARE TRUST; PROVIDING FOR SEVERABILITY; REPEAL OF CONFLICTING ORDINANCE PROVISIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on January 14, 2021, the Cemetery System Board of Trustees met and unanimously recommended to the City Commission of the City of Fort Lauderdale ("City Commission") that the City Commission approve the adoption of an ordinance amending Chapter 10, Municipal Cemetery System, of the Code of Ordinances of the City of Fort Lauderdale to include real property acquisition as an authorized expenditure from the Perpetual Care Trust; and

WHEREAS, the City Commission desires to adopt the recommendations of the Cemetery System Board of Trustees to include real property acquisition as an authorized expenditure for which income of the Perpetual Care Trust may be used; and

WHEREAS, the City Commission also desires to further define the term "Corpus" set forth in Section 10-47 of the Code of Ordinances of the City of Fort Lauderdale;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

<u>SECTION 1</u>. That Chapter 10, Municipal Cemetery System, of the Code of Ordinances of the City of Fort Lauderdale, is hereby amended as follows:

Sec. 10-47. – Municipal cemetery system funds.

- (a) Perpetual care trust. There shall be a perpetual care trust comprised of the following income sources and authorized expenditures:
 - (1) Income. There shall be set aside and deposited in the perpetual care trust:

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- a. Nineteen (19) percent of the total amount received from the sale of each lot or plot, columbarium niche and mausoleum crypt; and
- b. For each memorial, monument, marker or bench sold or installed or both in the cemetery system, twenty cents (\$0.20) per square inch of the top surface of bronze markers and the top surface of the base of stone monuments
- (2) Expenditures. The income of the perpetual care trust shall be used only for the following purposes:
 - a. The perpetual care of lots, plots, crypts, and niches; and
 - b. The repair of lots, plots, crypts, and niches to the extent that such are damaged through the maintenance process, which maintenance shall not include the regular repair, cleaning, refinishing or replacement of any item deteriorated from age or use, but shall include the cleaning and maintenance of the mausoleum and the columbarium as well as the turf and common areas surrounding structures; and
 - c. The cost of managing the perpetual care trust; and
 - d. Real Property Acquisition and/or Capital improvements to the cemetery system when recommended by the cemetery system board of trustees and approved by the city commission may be funded with excess accumulated income from all years, provided that the finance director has determined that such action will not adversely affect the perpetual operation and maintenance of the cemetery system.

No portion of the corpus of the perpetual care trust shall be withdrawn for any reason whatsoever. The corpus of the perpetual care trust consists of all income deposited in the trust pursuant to Section 10-47(a)(1) of the Code of Ordinances of the City of Fort Lauderdale. The corpus shall not include any dividends, capital gains, interest or other income earned and resulting therefrom.

<u>SECTION 2</u>. That if any clause, section or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby, but shall remain in full force and effect.

<u>SECTION 3</u>. That all ordinances or parts of ordinances in conflict herewith, be and the same are hereby repealed.

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<u>SECTION 4</u>. That nothing in this ordinance shall be construed so as to affect any past or pending actions, notice of violation, or order of the code enforcement board or special magistrate, or any past, pending, or existing liens, fines, costs, or other obligations arising from code enforcement, or otherwise, all of which shall continue in full force and effect as if this ordinance has not been adopted.

<u>SECTION 5</u>. That this Ordinance shall be in full force and effect immediately upon its passage and adoption.

PASSED FIRST READING this 6th day of April, 2021. PASSED SECOND READING this 20th day of April, 2021.

DEAN J. TRANTALIS

ATTEST:

City Clerk

JEFFREY A. MODARELLI

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