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Plummers Cove Cemetery	AD1114207					
Mandarin Cemetery #	801114787	, ,	Original		4S/27E/37	Orange Park
Church of Our Saviour Cemetery	RD[114267				48/27B/12	Oranoe Park
Lofton Cemetery	80111.028				4S/26E/22	Grance Dark
St. Josephs Cemetery	ADILIANA S	+ 4	Ungmal		4S/27E/47	Orange Dede
Pet Memorial Gardens	POCE LITTOR		Original		48/27E/42	Denned Denned
Julington Creek Baptist Cemelery	9 D7 11 13 90	٦	Criginal		4S/27E/14	Dayard
Mt. Zion Baptist Church	CDC14760	٠   ،	Original		48/27B/23	DECAR
Bowden Cemelery	PD1111257	20 0	Criginal		4S/27E/12	Dayard
Greenlawn Cemetery	8D1114231	7 5	Cuginal		3S/27E/50	Arlimeter
St. Nicholas Cemetery #2	401111/18	<u> </u>	cugina Crigina		28/27E/52	Arlington
Bethel Church Cemetery	8D1114755	= =	Cusina		28/2/E/52	Arlington
Mt. Zion AME Cemetery #	8DU14287	7 -	Original		2S/27E/44	Jacksonville
Woodlawn Cematery		2	Original	Boyl of Brown	3S/27E/6	Jacksonville
Jewish Center Cemetery	8DU14279	15	Original	taten Evergreen Cemetery	NA	N/A
Jemple Cemetery (Ahavath Chesed Cem)	8DU 14310	19	Original		2S/27E/46	Jacksonville
St. Marys Cemetery			Original	Part of Rubritaness C.	25/27E/46	Jacksonville
Helh Shalom Cemetery		18	Original	Part of Every Completely	N/A	NA
Pickett-Turner Cemetery	8DU14294	2	To Linit	tator recigioda Cemetery	N/A	N/A
Mt. Olive Cemetery	8DU14286	2 2	Original		1S/26E/39	Trout River
Evergreen Cemetery	\$DU14270	21	Original		15/26E/39	Jacksonville/Trout River
Sunset Memorial Park	8DU14309	23	Original		1S/27E/50/2S/27E/46	Jacksonville
Pinehurst Cemetery	8DU14295	24	Oriolnal		1S/26E/39	Trout River
Resilawn Mernorial Park	8DU14299	2,6	Original		1S/26E/39	Trout River
Memorial Cemetery	8DU14285	28	Original		15/26E/39	Trout River
Chapel Hills Memory Gardens	8DU14261	30	Original		1S/Z6E/39	Trout River
Kain Cemelery	8DU14333	31	Original	may have been of little	25/28E/18	Arlington
Benches Memorial Gardens	8DU14254	32	Original	Dairianno man arm fra	2S/28E/3	Jacksovnille Beach
Mayport Cemelery (Pablo Cemetery)	8DU6821	33	Revisit		28/29E/18	Jacksonville Beach
Finey Grove Cemetery	8DU [4323]	35	Original		25/29E/37	Jacksonville Beach
Upion Cemetery	8DU14325	36	Original		2S/23E/23	Baldwin
Branch Cemetery		37	Original	Cornterl in Nuccess C.	2S/23E/23	Baldwin
Hysier Cenetery	8DU14276	38	Original	County assess County	N/A	N/A
Manning Cemetery	8DU 14283	39	Original		38/24E/21	Fillone
Deese Cemetery	8DU14265	9	Oripinal		3S/24E/29	Fiftone
Gensmane Memorial Gardens	8DU14272	T T	Original		3S/24E/32	Fistone
			2		28/25E/22	Marretta

Jacksonville Orange Park Marietta **facksonville** Jacksonville Jacksonville Jacksonville Trout River Jacksonville Marietta Marietta Eastport Marietta Marietta Maricta Marietta Dinsmore Dinsmore Dinsmore Trout River Marietta Marietta Marietta Jacksonville Jacksonville Arlington Hedges Hedges Hedges Arlington Eastport Arlington: Arlington Arlington Mayport Italia N/A 2S/25E/15 2S/24E/14 IS/25E/33 2S/26E/19 2S/25E/26 2S/25E/26 28/25E/17 3S/25E/12 38/25E/5 1S/27E/53 38/25E/12 3S/26E/28 2S/26E/40 18/25E/41 1S/26E/39 28/26E/55 3S/25E/2 IS/25E/13 1S/26E/39 1S/26E/43 2S/26E/19 2N/27E/48 1S/25E/41 2S/26E/9 1N/27E/47 NZZEAZ IN/27E4 N/27E/33 IN/28E/4 2S/27E/13 18/27E/5 2S/28E/5 28/27E/41 2S/27E/44 2S/27E/55 2S/27E/1 ¥ Ś Either moved or impacted Locked gate, no access nol granted access Not Located Not Located Original Revisit Original Original Revisit Revisit Original Original Revisit Revisit Original Revisit 43 4 5 46 4 47 52 53 54 2 8 8 51 55 9 19 62 8 29 3 8 8 72 73 74 75 22 24 7 7 200 82 83 83 8DU14296 8DU14314 8DU 14302 8DU14284 8DU14292 8DU14260 8DU14330 SDU14256 8DU14273 8DU14300 8DU14264 8DU14315 8DU14266 8DU14311 8DU14312 8DU14332 8DU14326 8DU14308 8DU14275 8DU14267 8DU14334 8DU14327 8DU14252 8DU14268 8DU11062 8DU14305 8DU 14307 1816DQ8 8DU11059 8DU 14263 8DU1425 8DU14331 8DUL427 8DU6825 8DU6826 8DU6824 Westview Cemetery (Pickett Cemetery) First Baptist Church-Former Site 'ellow Fever Burial Ground #2 Clifton Cemetery (Sammis Cem) (ellow Fever Burial Ground # Stone Centetery (Bessent Cem) erriera Memorial Cemetery Riverside Memorial Park McCormick Cemetery # 2 McCormick Cemetery # Camp Mooney Cemetery Daniels-Smith Cemetery St. Nicholas Cemetery # Dinsmore Cemetery #2 Gravelly Hill Cemetery Craig Swamp Cemetery Dinsmore Cemetery # Mandarin Cemetery #2 Greenwood Cemetery Junn Creek Cemetery Chaseville Cemetery Edgewood Cemetery one Star Cemetery Anderson Cemelery Brunson Cemetery Pinkston Cemetery Furknett Cemetery Broward Cemetery Borden Cemetery ubank Cemetery Gilmore Cemetery Sellers Cemetery Parrish Cemetery Parsons Cemetery Knight Cemetery Starratt Cemelery Yukon Cemetery Acosta Cernetery

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			Wiremphass.			
Jacksonville University Campus Cemetery	1301110G8	85	Revisit		2S/27E/40	Arlindon
Bigelow Centetry	8DJU11058	986	Revisit		2S/27E/9	Arlington
Arlington Cemetery	150110d8	187	Revisit		2S/27E/52	Arlinotan
Oaklawn Cemetery	8DU14291	88	Original		3S/26E/38	Jacksonville
Arlington Park Cemetery	8DU14253		Original		2S/27E/49	Arlington
Jacksonville Humane Society Pet Cemetery	8DU14277		Oríginal		2S/27E/52	Artington
New St. James Baptist Cemetery	8DU14290		Original		3S/27E/27	Bayard
Jerusalem Baptist Cemetery	8DU14278	92	Original		2S/27E/57	Jacksonville
Sloans Landing Cemetery	8DU13944	82	Revisit		4S/27E/53	Bayard
Loretto Cemetery		ਡ	Original	Not Located	N/A	N/A
New Berlin Cemetery	3DU9186	96	Revisit		1S/27E/24	Eastbort
Smith, H. Warren Cemetery	8DU11055	97	Revisit		2S/29E/37	Jacksonville Beach
Kirkland Cemetery	8DU11054	86	Revisit		28/29E/37	Jacksonville Beach
Mayport Catholic Cemetery (Old Mayport Cem)	8DU7513	66	Revisit	Also called Broad Street Cem	1S/29E/8	Maybort
l albot Island Cemetery (Houston Cem)	8DU1549	2	Revisit		18/29E/42	Maybort
Spearing Cemetery	8DU14303	102	Original	Not formerly in our cemetery file	15/28E/34	Maynort
Brown Cemetery	8DU 14258	103	Original		1S/28E/33	Maynort
Buckland, James Gravesite	8DU14259	104	Original		15/28E/44	Maynort
Duval County Hospital and Asylum Cemetery	8DU14269	105	Original		2S/27E/18	lackananila
Old City Cemetery	8DU233	106	Revisit		28/26E/13	lacksonville
Hart Mausoleum Site	BDU14317	107	Original		2S/26E/39	Jacksonville
Old City Burying Ground Cemelery	8DU14322	60	Original		18/262/38	Jacksonvilla
Hillside Cemetery	8DU14318	110	Original		1S/26E/39	Trail River
Mt. Herman Cemetery	8DU13271	111	Revisit		2S/26E/11	Tackennille
Bishop's Garden Cinerarium	8DU14313	112	Original		2S/Z6E/38	Jacksonville
Idlewild Cemetery		113	Original	Not Located, grave removed	NA	NA
Springfield Advent Christian	8DU14329	7.14	Original		2S/26E/1	Inclountille
Nealtop, Martha Page Gravesite		115	Original	probably buried in Clay County	N/A	N/A
Hall Cemetery	8DU14316	811	Original		3S/27E/40	Orange Park
Lillotson-Singleton Cemetery	8DU6822	119	Revisit		2S/28E/11	Jacksonville Beach
Fain Springs Cemetery	8DU6823	120	Revisit	also called Fulton Cemetery	2S/28E/5	Arlington
or. James Baptist Cemetery	8DU143Z8	121	Original		4S/27E/27	Bayard
IVII. FICESSON CEMETRY # 1		122	Original	Not Located	NA	N/A
Geiger Lemetery		112a	Original	May also be called Ogilvie Cem	See Ogilvie Cem	See Ogilvie Cem
Danish Control Managing Band.	8DU14321	11.2a	Original		1N/26E/41	Italia
Party Carrier Melduling Think	anut-319	0[1/77	Original		IN/26E/50	Jacksonville
Roberte, Spires Constant	8DU14298	25/66	Original		1S/26E/39	Trout River
י ל הויחווים להוולי בזויסריו	וותפניוחתם	7//02	Originali.		2S/26E/55	Jacksonville

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New Mt. Hennan Cemetery	8DU14289	29/64	Original				
Mt. Pleasant Baptist Cemetery	AD1114370	24/05	1		13/202/39	I rout River	
At Inhan Bairman Corneton	20011100	200	O Deline		2S/27E/42	Arlington	
חוי שמיוש הקושים ליינו איני איני איני איני איני איני איני	80014324	26/108	Original		25/26P/38	Farlennilla	
(Wicintosh Crypts (Ft. Ceorge Island Crypts)	8DU149	76/101	Revisit	Also called Dival Co Cront	100000	Sachaony Inc	
B'Nai Israel Cemetery				14 C C C C C C C C C C C C C C C C C C C	10/22/2/01	Mayport	
Dinis Bullian Competent			i guidi	Lait of Evergreen Cemetery	N/A	N/A	
Divis ryman cementy			Original	Part of Greenfewn Cemetery	MA	4714	
Duval Cemetery			Orininal	Part of Old City Compten	CAL	NA	
Eastmorf Cemetery				and our out of the last	MW	NA	
			Original	Not Located	NA	NA	
Fullon Cemetery			Original	Also called Palm Springs Cem	See Dales Grand	Um.	
Gillen Cemetery			Oripinal	Not Corper	occa and optings cent	oce rain oprings Cen	
Hahrey Cometen				ניטני הספשונים	WA	N/A	
trements of			Original	Part of Old City Cemetery	N/A	77.72	
Julington Creek Cemetery			Original	Located in St. Johns County	1707	WIN	
Tuhark Cemetery	100011100	1		County County	VIVI	- XX	
Diocea Contacted	30013987	123	Kevisit	Not in our cemetery file	18/28E/Unsnec.	Pashort	
Kipley Cemelery			Original	insufficient location info	YZY	- Andibor	
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<i>Name</i>	Location	Туре	Acreage	Graves	Licensed	Graves Licensed City Maintained In Use	I In Use
Acosta Cemetery	Off Secondina Road, East of I-95	Family	1	Ŋ			
Anderson Cernetery	West side of Anderson Road, South of Cedar Point Road, East of Darcy Drive	Family	o	0			<b>\( \)</b>
Arlington Cernetery	South end of Shackleton Drive (Cemetery Terrace), South of Arlington Road	Community	<del>г.</del>	0			5
Arlington Park Cematery	6821 Lone Star Road at Lillian Road	Perpetual Care	0	0	Ŋ		Ŋ
Beaches Memorial Gardens	1500 Main Street, Atlantic Beach	Perpelual Care	36,14	0	Ŋ		Š
Beth Shalom Cemelery	Part of Evergreen Cemelery	Division of other record	0	ė			
Belhel Church Gemetery	North side of Belair Road, between US1 and Stonemon! Street	Religious	0.5		Ò		·
Bigelow Cemetery	South side of Floral Bluff Drive at Callin Street, East of University Blvd.	Family	O. 2.	ο.			
Bishop's Garden Cinerarium	St. John's Cathedral, 256 Easl Church Street	Religious	<b>.</b>	· •			
BNai Israel Cemetery	Part of Evergreen Gemelery	Division of other record		٥			
Borden Cemetery	East side of Landino Lane, North of Wilson Bivd., West of Old Middleburg Road	Non-profit	<b>19</b>	0			
Bowden Cemelery	Entrance of Skinner's Dairy on Bowden Road at Parental Home Road	Family	ဖ	0			Ċ
Brandy Branch Cemetery	West of Brandy Branch Road, North of US90, near Nassau County line	Religious	0	· •			
Broward Cemetery	On North bank of Cedar Greek (Broward River), to East of Harts Road, North of Dunn Avenue, West of I-95	Family	┯ .				
Brown Cemelery	At Saxon Brown house, Mt. Pleasant Road and Ft. Caroline	Family	0	0			
Brunson Cemelery	North end of McCargo Road, North of West Beaver Street, South of Old Piank Road	Family	n				] []
Buckland, James Gravesite	นาหางพก, presumably around St. John's Bluff	Single Gravesite	0	-		Γ	AP [
Сатр Mooney Cemetery	West side of Ellis Road at Harold Avenue	Family	5.	0		) '[	PEI
Chapel Hill Memory Gardens	850 St. John's Bluff Road North	Perpetual Care	29,5	0		] [	
Chaseville Cemelery	West side of Kaden Drive East, North of Heldi Road	Community	ю.	· <b>-</b>			
Monday, May 15, 2000	AND THE COLUMN AND THE PROPERTY OF THE PROPERT	an in mendelica na croacal de ten inclusiva de la mendera de la croacal des des de la croacal des de la croacal de	ASTANDAMENTAL SECTION	Handicaring in the	THE THE PROPERTY OF THE PROPER	Chwribelines ach	CON
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Church of Our Savior Cemetery	Near St, John's River, North of Mandarin Road, West of Kirkslde Lane	Religious					- 11 OSE
Cilfton Cemetery 35	Garrison and Magnolia Avenue, South of Weller Avenue, West of Sandra Road, East of St. John's River	Family	0.25	0			
Craig Swamp Cemetery	St. Augustine and Lorimer Road	Community	C	.c			
Daniels Smith Cemetery	North end of Como Road at Cemetery Road, North of 103rd Street, adjacent to Turknett Cemetery	Family	} <del>-</del>	. 0			
Deese Cernetery	Diamond "D" Ranoh, 1 mile North of Clay County line East of Manning Cemetery Road	Family .	4	0			
Dinsmore Cemetery #1	Old Kings Road and Gray Street	Community	10			Е	
Dinsmore Cemetery #2	Adjacent North of Dinsmore #1 on Old Kings Road	Community	. 0	· c	] [	] [	<b>]</b> [
Dixie Pythian Cemetery	North section of Greenlawn cemetery, 4300 Beach Blvd,	Division of other record	. 0		] []		] [
Dunn Creek Cemetery 17	End of Dunn Creek Cemetery Road	Community	0.75	0	<u> </u>	] [	] [5
Duval Cemetery	Jessie and Washington Streets; Northern portion of Old City Cemetery (ಕ್ರಿಡ್ನಿಪ್ರಿಸ್	Division of other record		. 0		] []	<b>3</b> [
Duval County Hospital and Asylum Cemetery	Near Jessie and Franklin Streets	Municipal	¢	. 0	. 🗆		
Eastport Cernetery スピースラ	Eastport Cemetery メルチーング "Take Main Street, right on Eastport Road"	Communiiv	c	C	[	) [	] [
Edgewood Cemetery	4519 Edgewood Avenue North	Percettal Care	⊃. <u>I</u>			<u></u>	
∕Eubank Cemetery /0	North end of Deese Road, North of Yellow Bluff Road		n ·	0	<b>S</b> 1		<b>\</b>
Evergreen Cemelery	ASSA North Main Stock of Manager Control of the Con		<del>.</del>	0			
Ferriera Memorial Comotony	South 1910 I Street BY VITORB LITING	Perpetual Care	185	0	<b>&gt;</b>		Σ
Gint Danie, Olimeter	South side of Staffalt Road, East of Tild Lane	Religious	ю	0			
Site	Site Depuis Courter - Former West side of Myrtle Avenue, near Adams and Monroe Streets	Religious	0	ღ			
Fulton Cemetery Cycly U	じがかっ けんけんマルー (プラかん) East of Ft. Caroline Road, North of Rifle Run Road	, Community	c	c			) [
Geiger Cemetery	æ	Family	, ,	) (	] [	] [	] I
Gethsemane Memorial			<b>5</b>	<b>-</b>			
Gardens		Perpetual Care	0	o	<b>S</b>		Σ
	Pecan Road, North of SAC RR	Family	0	o			
Gilmore Cemetery 3 6	South end of Broad Water Drive, North of Ft. Caroline Road	Community	-		] [	] [	] [
Gravelly Hill Cemetery	Located within Riverside Memorial Park, 7242 Normandy Bivd.	Division of other record		, ,	] [	] [	] [
Monday, May 15, 2000	kiswardayatanan arangan mangan mangan kangan mangan mangan kangan mangan mangan mangan mangan mangan mangan ma	PARTIE PROPERTY OF THE PROPERT	HARMAN SALES NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS	1114/1221ene		<b>)</b>	
					Pape 2 of 6	Pape 2 of 6	West and the second second

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Name	Location	. ad	Acreage	Graves	Graves Licensed City Main	City Main.	In Use
Greenlawn Cemetery	4300 Beach Blvd.	Perpetual Care	0	0	>		<b>D</b>
Greenwood Cemetery	3501 Moncrief Road	Community	12	0			
Hail Cemetery	2903 and 2913 Bernice Drive, East of Scott Mill Road	Family	0	m			
Hart Mausoleum Site	SE Corner, Orange and Laura Streets	Family	<b>.</b>	Ġ.			
Hebrew Cemelery	West side of Old City Cemetery on East Union Street	Religious	0	0		2	
Hillside Cemelery	North End of Owens Ave, North of Moncrief Road	Municipal	9.3	0		<b>&gt;</b>	<b>\(\)</b>
Hysler Cemetery	SW Duval County, East of Nathan Hole Road	Family	0	0			
Idlewild Cemetery	off Girvin Road; exact location unknown due to removal of gravestones	: Family	0	8			
Jacksonville Humane Society Pet Cemetery	6484 Beach Boulevard	Animal	77	0	· 🗖		<b>\S</b>
Jacksonville University Campus Cemetery	On JU Campus, West of University Blvd, across from Justina Terr.	Community	0.86	24			
Jerusalem Baptist Cemetery	South end of Flesher Avenue, South of Atlantic Blvd.	Religious	· <b></b>	0			
Jewish Center Cemetery	Evergreen Avenue and Winona Drive; adjacent South to Temple Cemetery	Religious	ισ	0			
Jewish Center Memorial Park	East end of 40th Street, adjacent North of Evergreen Cemetery	Religious	0	0	Ŋ		Σ
Julington Greek Baptist Cemetery	Off Julington Creek Road, West of Beaubien Road	Religious	ю	0	[ <u>N</u>		D
Julington Creek Cemetery	North of RaceTrack Road, about 1 mile West of Philips Highway	Соптипіт		0			
Mikland Cemetery	Beach Blvd. And Penman Road	Community	•	0		2	
Knight Cemetery	Behind Fiegle (Bodden) Dairy on Garden Street	Family	0				
Lofton Сетеtегу	South side of Westberry Road, about 500' West of San Jose Blvd.	.Community	. 23	0	<b>[</b> ]		Ŋ
Lone Slar Cemetery	On dirt road off Mill Creek Road to East	Religious	N	0		□	
Loretto Cemetery	East side of Whitmoore Road, North of St. Augustine Road	Community	0				
Mandarin Cemetery#1	11235 Mandarin Road, West of Loretto Road	Community	-	0	2		<b>\S</b>
Mandarin Cemetery#2	Off Mandarin Road near Blanche Road	Community	0				
Manning Cemetery	Manning Cemetery Road, less than 1 mite South of Normandy Blvd.	Family	£,1	0			
Mayport Catholic Cemetery	Broad and Mary Streets, at NAS Mayport	Religious	ο.	-			

Name	Location		Acreage	Graves 1	Licensed C	City Maintain	Use
Mayport Cemetery	South end of Sand Castle Lane, South of Wonderwood Drive	Family	, <del>-</del>	0			
McCormick Cernetery #1	Behind F. P. Jones house on Magill Road, South of Prilchard Road	Family	0	0			
McComick Cemelery #2	Cosmo Lane, South of McCormick Road	Family	4	0			<b>&gt;</b>
Maintosh Crypts	On Ft. George Island, North of Beatty Avenue, East of Kingsley Plantation	Family	0	73			
Memorial Cemetery	Moncrief Road and Edgewood Avenue	Community LLM	18.7	0		<b>&gt;</b>	
Mt. Herman Cemetery	1093 West 6th Street	Community		0		·	
Mt. Olive Cemetery	West 45th Street and Casteliano Avenue, North of Montcrief Road	Community (CLM)	18.51	0		<b>\S</b>	
Mt. Pleasant Baplist Cemetery	South of Atlantic Blvd, adjacent West to Atlantic Gardens Apartments	Religious	0	<b>.</b>			
VIt. Pleasant Cemelery #1	3435 Monorief Road	Community	-	0			
VIt. Zion AME Cemetery #1	Vinson Lane, East of St. Augustine Road	Religious (LLM)	0	0			<b>\S</b>
vit. Zion Baplist Church	Ceder and Pine Street, West of Phillips Highway	Religious	0	0			
vealtop, Martha Page Sravesite	Backyard of 7323 Elwood Avenue	Single Gravesite	0	-			
vew Berlin Cemetery	North end of State Avenue	Religious	74	0			
etery	6115 Moncrief Road	Community	8	0			. 🗆
lew St. James Baptist emetery	Elinor Road, East of Old Kings Road, North of Sunbeam Road, behind church	Religious	<del>-</del>	0	<b>&gt;</b>	-	<b>D</b> .
Jaklawn Cemetery	4801 San Jose Blvd.	Perpetual Care	0	0			<b>&gt;</b>
igilvie Cemetery	North End of Hargett Road, North of Lannie Road, West of Bear Branch	Family	7	0			
ld City Cemetery	East Union Street between Washington and Cemetery Streets	Municipal	96'6	0		<b>\(\)</b>	
alm Springs Cemetery	St. John's Bluff area		0				
amish Cemelery	Pamish Cemetery Road	Family	0	0			
	West side of Hermitage Road, North of Clinton Forge Road	Family	0				
of Memorial Gardens	12971 Old St. Augustine Road	Animai	0	0	Ċ		
eleny	South side of Pickett Road, East of Lem Tumer Road	Family	0	0			
nehurst Cemetery 3	3201 Moncrief Road	Community (LLM)		0	□ ·	D	
onday, May 15, 2000	*************************************	ra firmania de de la composito	kimeningan kanakan kan		Palentenenen Pal	Page 4 of 6	

Name	Location		Acreage	Graves	Licensed C	City Maintair	Šį
Piney Grove Cemetery	North end of Pine Court, 500' North of US90 and US301		0	0	<b>&gt;</b>		<b>&gt;</b>
Pinkston Cemetery	South side of Old Plank Road, East of Pebble Ridge Drive	Family	0	18			
Plummers Cove Cemetery	West end of Woodfern Lane, West of Scott Mill Road	Family (LLM)	1.71	, <b>o</b>			
Rain Cemetery	West side of Mt. Pleasant Road, across from Spanish Pt. Drive	Family	, <b>a</b>	. ო	□		
Reedy Cemetery	Reed Street and Edgewood Avenue, next to 7601 Reed Street		o	o	. 🗆		
Restlawn Memorial Park	2600 Ribault Scenic Drive	Perpetual Care	47	0	$\square$		2
Ripley Cemetery	Ripiey Estate, off SR 47	Family	0	0			
Riverside Memorial Park	7242 Normandy Blvd.	Perpetual Care	82	0	<b>\S</b>		Σ
Roberts-Spires Cemetery	West side of Spires Avenue, South of 33rd Street	Family	0	10			
Sellers Cemetery	662 Halsema Road at Carter Road	Family	4	0			
Sloans Landing Cemetery	South end of Dogwood Hill Drive	Family		0			
Smith, H. Warren Cemetery	NW Corner of Beach Blvd and Penman Road, Jax Beach	Perpetual Care	15	0			Z
Springfield Advent Christian	East of house at 138 West 17th Street	Religious	0	0			
St. James Baptist Cemetery	9300 Block of Old Kings Road	Religious	0	0			
St. Johns Episcopal Cemetery	Southeast comer of Orange and Laura Streets	Religious	0	0			
St. Josephs Cemetery	11730 St. Augustine Road	Religious	0		<b>5</b>		Ŋ
St. Josephs Cemetery	Behind Old St. Joseph's Church on Loretto Road, West of Old St. Augustine Road	Religious	<b>o</b> ,	0			
St. Marys Cemetery	339 Winona Drive; part of Evergreen Cemetery	Division of other record	20	0			Σ
St. Nicholas Cemetery #1	NW Comer of Olive Street and Gay Avenue, North of Atlantio Bhd.	Family	4	0			
St. Nicholas Cemelery #2	NE Comer of Beach Blvd and Carmichael Avenue	Religious	11	0			
Starratt Cemetery	In the Cove subdivision, at the end of Capstan Drive, North of Starratt Road	Family	0.1	01			
Slane Cemelery	Dexter Drive East, near Bessent Road	Family	0	o			
Sunset Memorial Park	Moncrief Road and Edgewood Avenue	Community (LLM)	10	0		<b>&gt;</b>	
Taibot Island Cemetery	Near the end of Houston Avenue, South of Buccaneer Trail, West side of road	Family	0.5	0			

Name	Location	7	4creage	Graves	Licensed	Acreage Graves Licensed City Maintair	1 Use
Temple Cemetery	Evergreen Avenue and Wingna Drive	sn	0		5		$\square$
Tillatson-Sinaletan Cemetery			2	0			
Turknett Cemetery			<del></del>	0			
Upton Cemetery	500' North of US90 and US301 in Baldwin, adjacent East to Pine Family Grove Cemetery		o	₽ ,			
Westview Cemetery	North side of Pickettville Road, East of Old Kings Road Community	Allun	ফ	0	<b>&gt;</b>		<b>&gt;</b>
Woodlawn Cemetery	Western half of Evergreen Cemetery, west of RR tracks	Division of ather record	0	0			
Yellow Fever Burial Ground	On top of hill at old fairgrounds on 30th Street, West of North Main Municipal Street	jed	0	O			
Yukon Cemetery	North side of Avent Drive, East of Greenway Drive, West of Roosevelt Community Blvd.	unity	2.3	0			

Total Records: 123 Licensed: 20

City Maintained: 9

Monday, May 15, 2000

## ADDITIONAL DATA ON UNLICENSED CEMETERIES

Researched by Cemeteries Commission member Jon Ferguson

(This information supplements the Duval County Register of Resting Places)

Acosta

Family owned and operated. Fenced and neat in 2001

Off Secondina Road past Yellow Bluff Road

Anderson

Family owned and operated. Contact: Marquetta Sharp

Cedar Point

Bethel Baptist

Contact: Rev. Jackson or his daughter, Audrey Brown

Belaif Rd. off Philips Highway

**Bigelow** 

Neighbors periodically mow

Floral Bluff near University Blvd.

Borden

Fair. Unkempt and trashy. Subject to vandalism.

Off Wilson Blvd. on Plant Lane

Bowden

In yard of home

Bowden at Parental Home Rd.

Browne

On trail at Theodore Roosevelt Nat'l Park

Arlington area

Spearing Grave

Just past Browne Cemetery

Brunson

Contact Aaron Brunson or Normadine Turner

North end of McCargo on Westside off Beaver Street

Cameron aka Gilmore

Rio Cove Subdivision, Arlington

Camp Mooney aka Ellis

UDC

Ellis Rd. near expressway

Chaseville

no longer exists

Church of Our Saviour (Epis.)

Three markers readable, one illegible

12236 Mandarin Road.

Clifton

Shady and well kept by neighbor, Jim White.

"V" at Garrison and Magnolia Biuff in Arlington

Craig Swamp/Philips

Owned by nearby VFW Post; like a park.

St. Augustine Rd at RR off Philips Hwy.

Deese

Owner: N. B. Deese; caretaker: family of Jewel Stoddard

Solomon Rd off Normandy Well cared for

Dinsmore'

Well kept by neighbors, James Moore and Betty Perry

Old Kings Rd. & Dinsmore Cemetery Rd.

Dunn's Creek, aka Tisonia

Off Main Street/New Berlin Road/Dunn Creek Cemetery Rd.

Edgewood fka Price

Ellis aka Camp Mooney

see obit for Ellen Baty, October 15, 1925

Lackawanna Rd.

Eubank aka Dees Landing and Bowles

Contact Mary Powell; locked. Maintained

by descendants; Yellow Bluff Rd.

Eubank (black)

three markers readable; terrible shape

Behind Eubank (white)

Ferreira

New Berlin to Starratt Road, 5.4 miles on right

Geiger

Private

Duval Rd1 and Pecan Park Rd.

Gilmore aka Cameron

behind wooden fence next to house

Rio Cove between 1st & 2nd house

Gravely Hill

neatly maintained by Gravely Hill Friends, Inc.

Inside Riverside Memorial Park

Greenwood

City maintained (?)

Moncrief

Hall

Plummer's Cove off Scott Mill Rd.

Hillside (Paupers)

City maintained. 9.3 acres opened in 1923

Owens Rd.

Contact: Mental Health Dept.

Hysler

Unkempt. Gate locked. Fenced inside hunting area.

Off Nathan Hale Rd. behind Cecil Field

Jerusalem Baptist

Well maintained by church

South end of Flesher, south of Atlantic Blvd. Backs against I-95.

Jones/McCormick

See McCormick

Julington Baptist

12740 Snyder St, Mandarin

LaVilla

graves allegedly removed

Just north of Myrtle Avenue and Adams Street

Lee-Kirkland

Fair condition

Beach Blvd, at Penman Rd.

Loftin

Transcribed by Michael Freeman as Eagle Scout project

San Jose and Westberry in Mandarin

Mandarin

Transcribed by Michael Freeman as Eagle Scout project

Madarin Rd. at Loretto Road.

McCormick aka Jones/McCormick mowed by owner, Pamela Hayman

Magill Road North off Jones Rd.

McCormick

may have another cemetery in middle

S of McCormick Rd; E of Ft. Caroline in Arlington

Manning

Contact O. M. Higginbotham Trust; well kept

On Manning Cemetery Rd. off Normandy

Memorial

City Maintained (?)

Moncrief Rd.

Moore Indian Bur. Ground.

Carol J. Moore owns property; for sale with house

Woodsong Loop W. 32225

Old Mt. Hermon

Now a city park containing 3 or 4 markers

1093 W. 6th Street (List of burials in 1898 & 1899 available)

Mt. Pleasant/Live Oak/St. Nicholas #3

abandoned; covered w/ debris and dead trees

Adjacent to parking lot between Bldgs. C & D, River Plantation, 3952 Atlantic Blvd.

Mt. Zion/Lone Star

raking is all that is required

Adjacent to Mt. Zion UMC. Backs against a mining operation. Near Regency Square

Mt. Zion AME #1

unkempt

Vinson off Old St. Augustine Rd. in industrial area. (Douglass Anderson buried there)

Mt. Zion Baptist

Average

Philips Hwy. to Cedar, then left on Pine (both sides of road) near Avenues Mall

New Berlin

Dames Point. Take New Berlin Rd off Hecksher Dr, then left at Ft. Yellow Bluff to end.

New Mt. Zion Holiness

Average

Next to church on Pine near Avenues Mall

Ogilvie

Well kept; contact Donl Kite

End of Hargett off Lannie Rd in Garden City

Old City & Old Duval Colored

City maintained (?)

Old Mayport/Catholic/Old Spanish destroyed by U. S. Government (not to be confused with East Mayport)
Navy Base

East Mayport aka Pablo

Palm Springs/Cosmo

Sexton: Isaiah Bartley, Alexander UMC nearby

ł

11132 Ft. Caroline (near Trotting Horse Lane)

Parrish

Fenced, locked. Neat

Parrish Cemetery Rd. off Normandy

Parson

normal

In side yard to left of 3972 Cove St. John and River Valley Rd. South, Arlington

Pickett/Turner

two cemeteries side by side

East of Lem Turner at south end of Ida Street (Calvin's). Lem Turner buried there.

Piney Grove

average (Upton in middle); drainage problems

Baldwin; 301 at Lima Street North

Pinkston

excellent

Old Plank Rd. near Pebble Ridge Drive

Plummer

maintained by Mr. MacLellan

Kirkwood at I-95

Price

Original name; now known as Edgewood

Rain

3 stones only

Near St. Johns Bluff on Mt. Pleasant Road

St. James Baptist

average; maintained by Holy Family church

9300 Historic Old Kings Rd

St. Joseph's

City maintained (?)

Across Cemetery St. from Old City

St. Nicholas (#2) (black)

fair; expanded recently (MTA 3 V's)

Beach Blvd. across from Kuhn's Florist

Spann Roundtree is chairman of committee

St. Nicholas (#1) white

Community maintained: fair; fenced and locked

End of Linden at Olive St.

Sellers

Good; contact Harley Crawford

Halsema Rd. between old Plank and Beaver in Whitehouse

Sloan's Landing/Hagin

Maintained by Mr. MacLellan

Dogwood Hill Dr. (fka Sloan Cem. Rd) off Julington Creek Rd.

Smith

Maintained by Wally Smith, Trustee

5082 Cemetery Rd, 1 block north of 103rd St. near I-295, Westside

H. Warren Smith

good

Beach, Penman, 2<sup>nd</sup> Ave. North.

Spiers/Roberts/Brown

destroyed by developers except for 2 small markers

Leonard Circle E., just north of 33ts St. Spires (sic) St. in back. Contact: Clinton Brown

Springfield Advent Christian/Lindsley

E. of 136 W. 17th St; west of N. Main between Laura and Silver; south side of road

Starratt

Between two houses: 14858 & 14877 Capstan Dr. Off Yellow Bluff Rd. & Cape Drive E.

Stone

markers pushed over into creek; cemetery in yard

10504 Dexter Drive West. Lem Turner to Bessent, then to Dexter.

Tillotson

fenced

Atlantic Beach to Girvin Rd, turn left, cemetery is on right; enter off Singleton Road

Turknett

avg; contact Bob Turknett (concerned w/vandals)

End of Daniell about 2 blocks north of 103rd St. near I-295.

Upton(white)

fair

Inside Piney Grove (black), Baldwin

. Westview

Good; community effort. Owner: Natalie Pittman

Pickettville Rd. between Old Kings Road and Edgewood.

Wingate/Gillen

private; family

Pecan Park Road

Yukon

no markers visible

On the right just across RR at Roosevelt and Avent Dr., across from NAS fka Mulberry

Grove Plantation

What Happened to These Duval County Florida Cemeteries? Jon R. Ferguson

We are not talking about Native American burial grounds or mounds. We are talking about cemeteries used by our early ancestors. Family burial grounds were often on the plantations scattered across the county, but mostly along the waterfront on the Spanish Land Grants. After all, the waterways were the traffic routes, except for the Kings Highway between Sloan's Landing and Talbot Island.

Many plantations proved to be unsuccessful, especially when the boll weevil controlled the cotton and other crops failed due to the failure of crops because the land was not being refurnished with nutrition for the plants. Commercial fertilizer was not available. Rotation o St. Nicholas #3 (perhaps once known as Mt. Pleasant Cemetery on these plantations were not always marked, neither were they moved. "Progress" destroyed them. Tide and time took care of others. Neglect rushed the demise of some.

Developers have destroyed some cemeteries, whether it was for a housing project, a highway, or perhaps a retention pond. A park now exists where the city destroyed the grave makers in The Old Mt. Olive cemetery. There is a state law that prohibits such activity now.

I know of at least four cemeteries located in residential areas in Arlington. A home in the south side has markers in its yard.

Kohn Family Cemetery on the corner of Jammes and Turknett Roads is not covered by a series of apartments and a car dealership. Sweetwater Cemetery was east of Firestone Road and south of Sweetwater. It is now a lake where fill for I-295 was taken. Another cemetery (name unknown) was located near I-295 and Wilson Boulevard. It was just east of the Westside Skill Center. There is an apartment complex on the property now.

A bulldozer cleared the Roberts-Brown-Spiers Cemetery. There are two small markers remaining. They are at ground level and near a tree. It is reported that as many as 350 African-American graves were marked with wooden markers. They are all gone. They worked on the farms owned by the Roberts and Brown families, whose ancestors are also buried in the cemetery that is almost gone. The Stone Cemetery now has no markers. It is in the front yard of a residence. The Knight's Cemetery is now a cow pasture with no sign of grave marker.

The Chaseville Cemetery was once located near the front of the campus of Jacksonville University. The graves were allegedly moved further out University Boulevard when the church there moved. The graves were moved again when developers bought the property for Empire Point. Most of the re-interments are now in the Evergreen Cemetery.

Others that are no longer known as a cemetery include: Fulton, Idlewild, Rains, and the Old Mayport. No markers were recently found in the Yukon Cemetery. There is a rumor that a cemetery existed on the backside of NAS. St. Nicholas #3 (perhaps once known as Mt. Pleasant Cemetery) exists, but no markers are visible under the debris covering them. It is considered unwise to remove the debris until the dead trees can be removed.

If you have any information on any of these, or others, please contact this writer.

Some of the "unlicensed" cemeteries in our area contain an independent cemetery inside their boundaries. Others are so close as to be considered one cemetery...or "companions." Here are a few examples:

Piney Grove Cemetery (black)) (in Baldwin)

The Upton Cemetery (white) is in the midst inside of a wrought-iron fence.

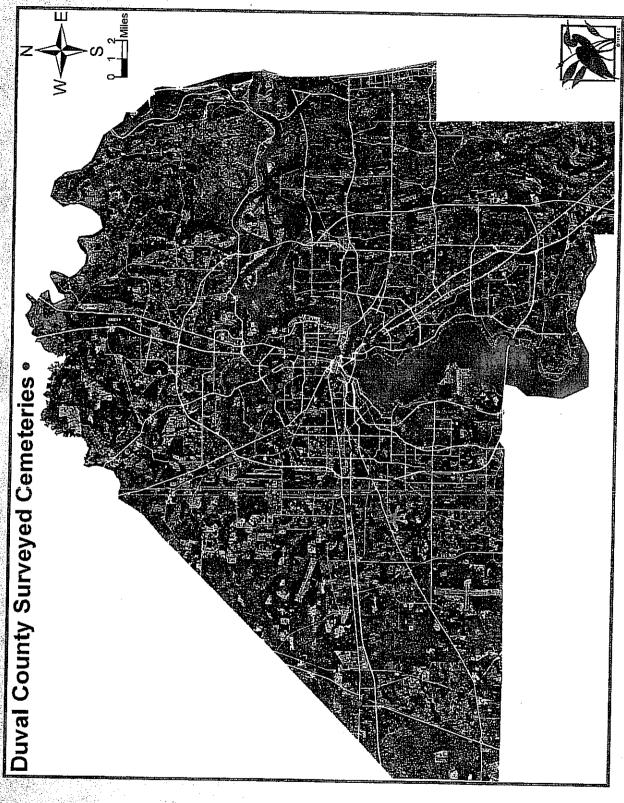
Old City Cemetery (once called the Willey Cemetery)

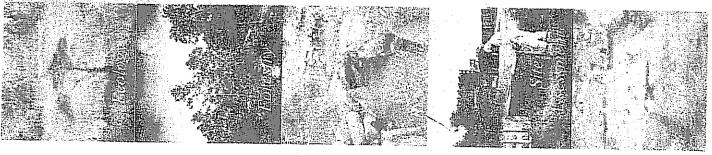
Old Duval Colored Cemetery is adjacent. There once was a fence separating these two cemeteries, but it has been removed. There are several areas designated for various groups...Hebrew, CSA, IOOF, etc.

Smith and Turknett Cemeteries are now separated by a fence. They were once together.

Pickett and Turner Cemeteries are adjacent and often considered one.

Jon Ferguson September 2007





### APPENDIX 3

The following document (Appendix 3) provides the Cemeteries Commission's proposed modifications to:

- a. Chapter 173 of the Local Ordinance Code
- b. Chapter 656 of the Zoning Code
- c. Chapter 111 of the Local Ordinance Code

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(CEMETERIES), ORDINANCE CODE, REGARDING

ORDINANCE 2007-

CEMETERIES, TO REQUIRE PLATTING IN ACCORDANCE

AMENDING CHAPTER

WITH CHAPTER 654 SUBJECT TO CERTAIN

LIMITATIONS, AUTHORIZING THE DIRECTOR OF

PLANNING AND DEVELOPMENT TO PERFORM

MAINTENANCE ON ABANDONED AND NEGLECTED

CEMETERIES, AND TO PLACE FINES AND LIENS

AGAINST CEMETERY OWNERS OR CEMETERY PROPERTY,

TO REQUIRE PAYMENT OF FEE AT THE TIME OF DEATH

PAYABLE TO THE CEMETERY MAINTENANCE TRUST

FUND; AMENDING CHAPTER 656 (ZONING CODE),

SECTION 656.1205(10), TO AUTHORIZE REMOVAL OF

CERTAIN TREES ON CEMETERY PROPERTY BY CEMETERY

OPERATORS AND PERSONS AUTHORIZED BY THE CITY

PROVIDED FOR THEREIN; AMENDING SECTION 111.235

AND

WAIVING

FEES

(CEMETERY MAINTENANCE TRUST FUND), TO

AUTHORIZE USE OF FUNDS FOR ABANDONED AND

NEGLECTED CEMETERIES, AND TO REQUIRE TRUST

FUND TO REACH \$500,000 PRIOR TO USE OF FUNDS

FOR MAINTENANCE, REQUIRING INVESTMENT OF SAID

FUNDS AND RESTRICTING USE OF CORPUS OF TRUST

FUND; PROVIDING AN EFFECTIVE DATE.

MAINTAIN CEMETERIES

BE IT ORDAINED by the Council of the City of Jacksonville:

Section 1. Chapter 173 (Cemeteries), Ordinance Code, is

1 hereby amended in part to read as follows: 2 CHAPTER 173 CEMETERIES 3 Sec. 173.101. Definitions. 4 As used in this chapter: 5 Abandoned cemetery means any unlicensed cemetery for which there is no traceable ownership or any owner, trustee or 6 7 similar person with an ownership interest or other legal responsibility for the care and maintenance of said cemetery. 8 9 (a) (b) Cemetery means any one of or a combination of the following, in a place used or to be used, and dedicated or 10 designated, for cemetery purposes for human remains: 11 12 (1)A burial park for earth interment; 13 (2) A mausoleum; or 14 (3) A columbarium. 15 (b)(c) Columbarium means a structure substantially exposed 16 aboveground intended to be used for the interment of the cremated 17 remains of a deceased person. 18 Director means the Director of the Planning and <del>(c)</del>(d) 19 Development Department Regulatory and Environmental Services. 20 (d) (e) Grave means a space of ground in a cemetery intended to 21 be used for the interment in the ground of human remains. 22 <del>(e)</del>(f) Human remains or remains means the bodies 23 deceased persons, and includes bodies in any stage of decomposition 24 and cremated remains. 25 (f) (g) Mausoleum means a structure substantially exposed 26 aboveground intended to be used for the entombment of human 27 remains. (h) Neglected cemetery means any cemetery for 28 which reasonable maintenance has not been performed for a period in 29 30 excess of six months. Sec. 173.102. Permit required.

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No person shall operate a cemetery except as provided by this chapter and without first obtaining a permit from the Director.

Sec. 173.103. Cemetery plats.

- (a) Plat required. No person shall inter human remains in any cemetery in the city unless the cemetery has been approved by ordinance and a plat thereof, as approved by the Council, has been filed as provided below. The plat shall be filed in accordance with the procedures set forth in Section 497.274, Florida Statutes and Chapter 654, Ordinance Code. Notwithstanding any contrary provisions set forth in Chapter 654, Ordinance Code, the provisions set forth in subsections (b) and (c) below shall be adhered to. with the Planning and Development Department with an application for approval, including proof of ownership of the cemetery, intended methods of interment, and such other information as is necessary to insure compliance with this chapter. The proposed cemetery plat, when filed for approval, shall be forwarded to:
  - (1) The Planning Commission for a recommendation as to whether the proposed site will:
    - (i) Interface with the development of a system of collector, arterial, major arterial and expressway streets (as defined in section 654.105) in the vicinity; or
    - (ii) Obstruct normal growth of adjacent neighborhoods; and
  - (2) The City Engineer, for verification of technical engineering plat requirements.
  - (b) Plat requirements.
  - (1) The cemetery plat shall include the following information:
    - (i) The cemetery name, which may not be the same as or confusingly similar to an existing cemetery in the

1 city; 2 (ii) A legal description of the cemetery location; 3 (iii) The names of the owner and the surveyor; 4 (iv) The location of at least two permanent 5 reference monuments, placed not more than two thousand 6 feet apart; 7 The locations of all main roads and structures 8 in the cemetery and all road rights-of-way within one and 9 one-half miles of the cemetery site; 10 (vi) The intended locations of burial plots; 11 (vii) The varying grades and elevations the 12 cemetery site; and 13 (viii) Provision for certificates by a notary, 14 surveyor, the Clerk of the Circuit Court and 15 Director, as required for subdivision plats in Chapter 16 654. 17 (2) The Director Council shall disapprove a plat for a 18 cemetery which does not meet the following standards, and the 19 Director shall revoke the permit of a cemetery operator who fails 20 to maintain compliance with them: 21 (i) The minimum area of the cemetery shall be 22 thirty acres. 23 Every interior road shall provide for two 24 lanes of traffic, be at least sixteen feet wide, and 25 provide in addition a three-foot utility easement on one 26 side. 27 The site elevation shall be sufficient to 28 ensure that the maximum groundwater table level is not 29 less than forty-eight inches from the surface of the ground during the wettest period of the year, and the 30 31 location shall be well drained with no low spots to trap

water in puddles.

- (iv) The site location shall not be within the boundaries of the watershed for any public surface water supply nor be within one hundred feet from any well used to supply water for human consumption.
- (c) Plat recordation. Cemetery plats approved by the <u>Director Council</u> shall include a dedication of the land for use as a cemetery and shall be recorded among the public records of Duval County at the expense of the applicant. A copy of the plat shall be <u>filed</u> with the Regulatory and Environmental Services Department.
- (d) Cemetery changes. Any change in the plan for enlargement of any cemetery shall be reported to, and a plat showing the same shall be filed with, the Planning and Development Department, and the change in the plat shall be approved by the <u>Director Council</u> before any interments shall take place therein.
- (e) Exemption. This section, except subsection (d) of this section, does not apply to a cemetery in operation on December 1, 1970.

Sec. 173.104. Cemetery maintenance.

- (a) A cemetery shall be maintained free of any unsanitary conditions and mosquito-breeding areas. All urns and basins shall be treated or cleaned so as to prevent growth of mosquito larvae. A cemetery shall be kept free of garbage, trash, refuse or similar discarded or abandoned materials and shall be kept free of weeds and any wild, uncultivated and unkept unkempt weeds, grass, underbrush or undergrowth (but not healthy live freestanding trees or any vegetation protected by state law) having a height in excess of twenty-four inches, and any flower and shrub trimmings, garbage and refuse.
- (b) A cemetery for which there is no traceable ownership and which fails to meet any or all of the maintenance requirements as

herein set forth shall be deemed and declared to be a public nuisance. Traceable ownership shall mean any owner, trustee or similar person with an ownership interest or other legal responsibility for such maintenance. When any such offending condition is found to exist, the Director may shall cause such condition to be abated generally in accordance with the provisions of Chapter 518, Ordinance Code 370 in order to ensure due process and to carry out the purposes of this chapter.

- (c) The Director is authorized to take such action as is necessary and appropriate to provide for maintenance and security of a cemetery that has not been reasonably maintained for a period in excess of 6 months, upon notice to the Florida Department of Financial Services. The solicitation of private funds and the expenditure of public funds for the purposes enumerated in this subsection are hereby authorized, provided that no action taken to provide for maintenance or security of a cemetery shall establish an ongoing obligation or duty to provide continuous security or maintenance for any cemetery. Neither the City nor any person under the supervision or direction of the City, providing good faith assistance in securing or maintaining a cemetery under this subsection, may be subject to civil liabilities or penalties of any type for damages to property at the cemetery.
- (d) The Director may maintain an action at law against the owner of the cemetery to recover an amount equal to the value of such maintenance or security or may utilize the provisions of Chapter 518 or Chapter 91, Ordinance Code, to impose fines or liens against the owner of such cemetery in order to recover the cost of such maintenance or security.

Sec. 173.105. Cemetery operations.

· (a) No person shall inter any human remains in the city in any place other than an approved cemetery under the provisions of

this chapter.

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No person shall bury or remove from the city human remains without first securing from the local Registrar of Vital Statistics a burial or transportation permit, which shall be issued only when a properly executed death certificate of the decedent named in the permit shall be on file in the office of the Department as provided in the Health Code. The permit shall disclose the name, address, sex, age, color, cause of death, place or burial or removal, name of attending physician, and such other information as the local Registrar of Vital Statistics may require. No owner, caretaker or other employees of a cemetery shall permit the burial or removal of human remains without first receiving a burial or removal permit as required by this section. shall remove from any unlicensed or abandoned cemetery in the City any human remains or monuments which have existed in such unlicensed or abandoned cemetery for a period greater than fifty (50) years without first obtaining a Certificate of Appropriateness from the Historic Preservation Commission in accordance with Chapter 307, Ordinance Code.

(c) Every individual grave shall have minimum dimensions of forty-two inches three feet in width, ninety-six inches eight feet in length, and shall have at least 18 inches of soil on top of the vault in which burial is made four feet in depth, except:

(1) A grave in which a permanent outer container is used.

 $\frac{(2)}{h}$  <u>a</u> grave in a cemetery section reserved and used exclusively for burial of infants.

(d)(c) No person shall bury or cause to be buried any human remains in a grave site which is surrounded or otherwise attended by any form of coping, cradle or fences.

(e) (d) No person shall bury or cause to be buried any human

remains in a grave beneath the ground surrounded or otherwise attended by a wooden box or similar box and only such grave boxes as are made of cement, concrete or similar material shall be

4 permitted.

 $\frac{(f)}{(e)}$  No person shall bury or cause to be buried any human remains in any overground or aboveground vault, but specifically excluding any mausoleum or columbarium.

(g) (f) No person shall own or operate a cemetery without secure and properly maintained perimeter or boundary fencing so as to restrict or prevent ingress to or egress from the property, except at specified points or locations serviced by walkways or driveways or other similar thoroughfares with a paved or otherwise prepared or properly maintained surface.

(h)(g) The holder of a cemetery permit shall provide a five-foot-wide, landscaped buffer zone of evergreen trees or shrubs adjacent to all cemetery boundary lines which adjoin property zoned for residential use:

- (1) At least ninety days before the first interment which is within one hundred feet of the residentially zoned property; or
- (2) Within ninety days after the adjoining property is first zoned for residential use,

Whichever is later.

Sec. 173.106. Confederate burial grounds.

Lots 71, 72, 73 and 76, of Section 6, of the cemetery commonly known as the Old City Cemetery, being the southwest corner of Section 6, and measuring six sixty feet from north to south, and forty-four feet from east to west, are set aside and dedicated as a burial ground for the burial of dead bodies of Confederate soldiers and sailors, formerly of the Confederate Army and Navy. No other person shall be buried therein.

Sec. 173.107. Perpetual care and maintenance trust fund required; exemption for certain pauper burials.

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No person shall sell, either directly or indirectly, by any means whatsoever any burial sites, whether a grave plot, grave lot, mausoleum, columbarium or any one or more combinations, or other place or means for repose of human remains, which burial sites are not subject to the perpetual care and maintenance trust fund requirements of F.S. Chapter ch. 497, unless and until such person makes provision for the perpetual care and maintenance of any such burial site as provided in this chapter. Prior to receipt of a permit from the Director, or prior to making any new sales, as the case may be, such person shall establish a trust fund with a trust company, state or national bank holding trust powers, or other similar institution under the provisions of F.S. ch. 660 and supply to the Director a copy of the trust fund agreement which shall contain the name, location and address of both the permittee and the trustee showing the date of agreement together with the percentage of purchase price of burial sites required to be deposited. No person shall withdraw or transfer any portion of the corpus of the care and maintenance trust fund without first obtaining the express written consent of the Director. There shall be exempt from the perpetual care and maintenance trust fund requirements of this chapter any pauper burial provided by the city and any and all burial sites subject to the trust fund requirements of F.S. ch. 497.

Sec. 173.108. Individual contracts for perpetual care and maintenance.

At the time of making a sale or receiving the initial deposit hereunder, the maker or recipient shall deliver to the person to whom such sale is made, or who makes such deposit, an instrument in writing which shall specifically state:

and

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- (a) The total purchase price of the burial sites sold;
- The amount of funds to be deposited in the trust fund; (b)
- That the net income of the care and maintenance trust (c) fund shall be used solely for:
  - The care and maintenance of the cemetery, (1)
  - (2) Reasonable costs of administering the care and maintenance, and
  - Reasonable costs of administering the trust fund. Sec. 173.109. Deposits in trust.

There shall be set aside and deposited in the perpetual care and maintenance trust fund an amount not less than ten percent of the purchase price of the burial sites sold, not later than thirty days after receipt of payment; provided that such amount shall not be less than twenty-five dollars, except as follows:

- (a) For general endowment, care and maintenance of the cemetery, the full amount of sums received shall be set aside and deposited.
- (b) For special endowments for a specific lot, grave or family mausoleum, memorial, marker or monument, the cemetery may set aside special care in a separate trust or by a deposit to a savings account in a bank or savings and loan association located within and authorized to do business in the state; provided, that if the licensee does not set up a separate trust or savings account for the special endowment, the full amount thereof shall be deposited into the care and maintenance trust fund as required of general endowments.

The care and maintenance trust fund shall be invested and reinvested by the trustee under the provisions of F.S. ch. 518, as the same may be from time to time amended. The fees and other expenses of the trust fund shall be paid by the trustee from the net income thereof and may not be paid from the corpus. To the extent that the net income is not sufficient to pay such fees and other expenses, they shall be paid by the cemetery company.

For each death in the City, the decedent's personal representative or the person charged with handling the decedent's estate shall pay a fee of twenty-five dollars (\$25.00) to the mortuary or funeral home operator responsible for handling the remains of the decedent, which fee the mortuary or funeral home operator shall pay to the Tax Collector not later than thirty days after said remains shall be received by the mortuary or funeral home operator charged with disposal of said remains. This payment shall be deposited in the Cemetery Maintenance Trust Fund established in Chapter 111.235, Ordinance Code, to provide for care and maintenance of abandoned cemeteries in the City of Jacksonville. This fee shall not apply to decedents who are declared indigent.

Sec. 173.110. Financial reports of trust fund.

Within sixty days after the end of the calendar or fiscal year of the cemetery operation, the trustee shall furnish to the Director of Finance adequate financial reports with respect to the trust fund in a manner satisfactory to the Director of Administration and Finance. However, the Director of Administration and Finance may require the trustee to make such additional financial reports as he may deem necessary and advisable.

Sec. <del>173.111</del> 173.110. Exemption.

Sections 173.103 and 173.105(h) of this chapter shall not apply to a columbarium consisting of less than one-half acre which is owned by and immediately contiguous to a church facility which is in existence at the time the columbarium is being built. The location of the columbarium shall, however, be subject to local government zoning. If the church relocates, the church shall

relocate all of the urns and remains placed in the columbarium which were placed therein during its use by the church. For the purpose of this section, church has the same meaning as defined in section 656.102, Ordinance Code.

Sec. 173.112 173.111. Penalty.

It shall be unlawful and a class D offense for any person to violate or to fail to comply with any provision of this chapter. Each day a violation continues shall constitute a separate offense.

\* \* \*

Section 2. Chapter 656 (Zoning Code), Section 656.1205(10), Ordinance Code, is hereby amended in part, to read as follows:

CHAPTER 656 ZONING CODE

\* \* \*

PART 12. LANDSCAPE AND TREE PROTECTION REGULATIONS

\* \* \*

SUBPART B

\* \* \*

Sec. 656.1205. Removal of protected trees prohibited; exceptions

\* \* \*

(b) The following protected trees are exempted from the provisions of Subpart A. Where an exemption is claimed, an applicant must obtain a permit pursuant to Section 656.1206 for a fee of \$25 and provide supporting evidence that the applicant is entitled to the exemption, as requested by the Building Inspection Division:

\* \* \*

(10) Any tree located on an individual cemetery plot and removed at the request and with the consent of an individual cemetery plot owner and the cemetery operator, or in the case where there is no identifiable owner or operator,

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any party authorized by the City to perform maintenance in an abandoned or neglected cemetery; provided, however, that this exemption shall not apply to the expansion of existing cemeteries. As used in this subsubsection, cemetery plot shall mean a lot in any cemetery designated and maintained for the interment of a human body, or bodies or remains thereof and for no other purpose. As used in this subsubsection, cemetery plot owner shall mean а person, or his representative, in whose name a plot is listed in a cemetery organization's office as the owner of the exclusive right of sepulture; or who holds from a cemetery organization, certificate of ownership or other instrument of conveyance of the exclusive right of sepulture in a particular plot in the organization's cemetery. The fee described in subsection (b) hereof shall be waived upon application for a permit for removal of any tree by a person authorized by the City to perform maintenance in a cemetery, where such tree is either dead, dying or is to be removed to prevent destruction of grave sites or markers within such cemetery.

Section 3. Chapter 111 (Special Revenue and Trust Accounts), Section 111.235, Ordinance Code, is hereby amended in part, to read as follows:

Chapter 111 SPECIAL REVENUE AND TRUST ACCOUNTS

\* \* \*

Part 2. Health and Human Services

+ + +

Sec. 111.235. Cemetery Maintenance Trust Fund.

(a) There is hereby created the Cemetery Maintenance Trust Fund, a permanent trust fund of the City, into which shall be deposited all donations, gifts, grants, fees, transfers and funds as may be from time to time received by the City and appropriated

by the Council together with such funds received for deaths in the City as required in Section 173.109, Ordinance Code, for the purpose of providing maintenance to the Mt. Olive Cemetery, the Memorial Cemetery, the Pinehurst Cemetery, and the Sunset Cemetery or any abandoned or neglected cemeteries located in the City pursuant to F.S. § 497.345 497.284. All monies placed into this trust fund shall be expended, subject to appropriation by the Council, solely for maintenance of the specific cemeteries listed herein, or for maintenance by the City of an abandoned or neglected cemetery or upon application by a non-profit organization authorized by the City to perform maintenance in a neglected or abandoned cemetery. The monies in this trust fund shall not lapse as of the end of any fiscal year and shall remain available for expenditure pursuant to the provisions of this Section. The monies in this trust fund shall not be reduced below \$123,092.05.

(b) The trust fund shall be invested and reinvested by the City in accordance with the provisions of F.S. Chapter 518, as the same may be from time to time amended. The fees and other expenses of the trust fund shall be paid from the net income thereof and may not be paid from the corpus. No money shall be expended from this trust fund until such time as the balance of the fund reaches \$500,000.00. The Planning and Development Department shall develop a matrix to determine the priority for maintenance of all abandoned or neglected cemeteries in the City and shall perform maintenance on said cemeteries based on the hierarchy determined by such matrix.

Section 4. This ordinance shall become effective upon signature by the Mayor or upon becoming effective without the Mayor's signature.

Form Approved:

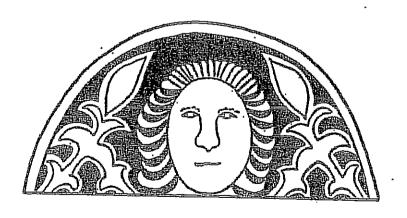
1				
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5	Ordinance.doc			

## THE ASSOCIATION FOR GRAVESTONE STUDIES



# THE ASSOCIATION FOR GRAVESTONE STUDIES' GUIDE TO FORMING A "CEMETERY FRIENDS" ORGANIZATION

Sybil F. Crawford



The Association for Gravestone Studies 278 Main Street, Suite 207 Greenfield, MA 01301

(413) 772-0836

# THE ASSOCIATION FOR GRAVESTONE STUDIES' GUIDE TO FORMING A

#### "CEMETERY FRIENDS" ORGANIZATION

#### by Sybil F. Crawford

A "Cemetery Friends" organization almost always evolves from individuals or a small group eager to rescue or help maintain one or more specific cemeteries. As the group grows and broadens its sphere of activity, "formalization" of the group frequently becomes desirable. The intent of this Guide is to share organizational and fund-raising suggestions with groups which have reached this crossroads.

For those who have a particular interest in rescuing an abandoned family cemetery, this sometimes arduous process is succinctly described in the attached article, from the January 1993 issue of *The PGA Newsletter*, published by the Professional Genealogists of Arkansas, Inc. In the article, entitled "Forming a Family Cemetery Association," the author adroitly leads readers through the maze of survey requirements, filing jurisdictions, and ways to approach a perhaps unfriendly landowner.

It is important for readers to understand that regulations governing formation of a Friends organization and cemetery operation vary from state to state. It is clearly impossible to detail the hundreds of permutations which exist from one jurisdiction to another. While The Association for Gravestone Studies welcomes the opportunity to offer general guidance, we urge you to seek competent advice for matters in the realm of law, taxation, and finance as they impact your location.

#### CEMETERY FRIENDS - WHAT DO THEY DO?

They are auxiliary groups which support a cemetery (or cemeteries) through donations of time, enthusiasm, political encouragement, and money. Growing interest in Friends' activities at the state and national levels supports our belief that citizens do care about cemeteries.

Do you think your cemetery is too small or that some cemeteries do not have long tradition, affluent lot owners, or energetic personnel? If so, it is even more important to rally behind it.

Friends can be whatever you want them to be — a core group ready to help is a battle half won.

#### BEFORE ORGANIZING, WHY NOT SEE IF YOU PASS THIS TEST?

- (1) Does a nucleus of interested persons exist?
- (2) Are the organizers willing to make a commitment of time?
- (3) Does the cemetery owner/trusteeship want a Friends group?
- (4) Is the owner/trusteeship willing to work with a Friends group?
- (5) Is the cemetery owner willing to make a commitment as to which of its resources may be used by the Friends group (paper, copy machine, postage meter, etc.)?
- (6) Is the authority to which the Friends group is responsible aware of and in agreement with the need for a Friends group?
- (7) Is communication open among all groups concerning cemetery policy?
- (8) Does the Friends group fully understand the role it is expected to play?

If you can answer "yes" to all of these questions, your chances of forming a successful Cemetery Friends organization are greatly enhanced. If not, you have just pinpointed the areas which need work.

# WHAT FORM WILL YOUR FRIENDS ORGANIZATION TAKE?

It is strongly recommended that your Cemetery Friends group be formally incorporated. By doing so, personal liability of members is limited. The importance of being a nonprofit, tax-exempt corporation will be further justified in a subsequent discussion of fundraising.

# FORMING A NONPROFIT CORPORATION

Since the legalities will differ from state to state, you should discuss incorporation with your legal advisor and be certain that the requirements for incorporation have been fully met.

## RESERVING A NAME

Registration of your name with the Secretary of State ensures that no other organization is operating in your state under the same name. (If your first choice of names is already in use, you will find it necessary to select an alternate. This is seldom the case, however.)

## ARTICLES OF INCORPORATION

The Certificate of Incorporation includes the organization's purpose, names of the incorporators, and such other clauses as are required by your State Not-for-Profit Law. The petition to incorporate, the Articles, and acknowledgment are generally executed in triplicate before a notary. Copies of this paperwork are usually taken to the local courthouse for recording at the circuit clerk's office (or its equivalent in your jurisdiction). Copies of the above are then filed with the Secretary of State. Filing fees will be required at both the county and state level. Having done the foregoing, your Friends group can be officially recognized as a nonprofit corporation. This nonprofit, tax-exempt status is crucial to your fundraising ability.

## YOUR ORGANIZATION'S BY-LAWS

Your By-laws will cover the organizational basics and can be as broad or restrictive as your group chooses. They will generally make mention of at least the following:

A corporate name

Officers

An Executive Committee

Meetings

A purpose

Duties of Officers

Membership

By-laws often contain a paragraph stating where the group was organized, membership types (if appropriate), and dues for each category noted.

In some instances there are committee descriptions, detailing the rules and authority under which they will operate. Some By-laws specify that the group will not work on behalf of any political candidate.

The number constituting a quorum should be defined (being the minimum number of officers or members of a body that when duly assembled is legally competent to transact business).

# YOUR FEDERAL TAX IDENTIFICATION NUMBER:

A federal tax identification number must be secured immediately — it will be required soon and often. To do so, IRS Form SS-4 is completed and filed with the IRS, even if you do not have any employees. This identification number enables the IRS to track your reports and 1023 tax-exempt application.

# OPENING YOUR ORGANIZATION'S BANK ACCOUNT

A corporate checking account in the name of your Friends group will now be in order. Evidence of your corporate status and a copy of the minutes authorizing the account will be required by the bank. Two signatories (check-signers) are recommended.

## FEDERAL TAX EXEMPTION

As promptly as possible, secure IRS Publication 557 and file IRS Form 1023. A fee is required (\$300 minimum). This places your organization in 501(c)(3) public charity status, exempting your organization from paying income tax on most revenues of the organization. Important to your donors is the fact that their gifts will be tax deductible.

## STATE REGISTRATION AND REPORTING

Contact the Secretary of State (Corporations Division) and your State Attorney General (Charities Division) to determine their registration requirements. Fiscal annual reports may be required, with fees varying with the size of a group's operating budget.

# REPORTING TO THE INTERNAL REVENUE SERVICE

Using IRS Form 990, your organization will be required to make annual reports to the IRS; detailing income receipts and disbursements.

#### THE FRIENDS BOARD

In addition to officers, most Cemetery Friends have a Board of Directors and the importance of a strong Board cannot be overstated.

The size of the Board depends upon several factors: how much there is to do, internal dynamics of the group, and the optimum working size. Six may be too small — twenty too difficult; impersonal, and unwieldy. There are no hard and fast rules and the solution may change over the years. The chairman's style can be another consideration — some who work well with a small group are completely ineffective with twenty-five.

Even the smallest Board needs at least the following:

Chairman Vice Chairman

Secretary/Treasurer Membership Chairman

If your group is large, it may be imperative that the duties of the Secretary and Treasurer be kept separate. Likewise, if the volume of correspondence proves burdensome, both a Recording Secretary and a Corresponding Secretary may be desirable.

The frequency of Board meetings is largely dictated by the involvement of the Board in day-to-day activities. Groups with ongoing responsibilities may find monthly meetings a necessity. Those with a primary focus on intermittent projects or fundraising only might find quarterly meetings adequate. Board meetings must be sufficiently frequent to ensure that work gets done and there is a sense of continuing involvement. If there are too many meetings, participation can become a burden. If meetings are too long, perhaps they need to be held more frequently or have issues "flushed out" in smaller and more efficient committees.

## WHERE DO BOARD MEMBERS COME FROM?

Do not discourage those who wish to become Friends or create the image of a private club. Determine which groups, classes, and segments of the public should be represented on your Board. This is of particular importance if your organization expects to seek public funds or grants. Potential donors and grant-givers are increasingly making inquiry into the composition of the Board membership of applicants for gifts or grants.

# A CAVEAT ON SELECTION OF BOARD MEMBERS

Do not select Board members taking for granted that they will give money, get their friends to give money, or approach foundations and corporations for money. People are often strange in their money-giving habits. Some well-to-do citizens who maintain tight purse-strings with their own money delight in approaching their friends on behalf of some worthy cause. Conversely, some willing givers find it painful to ask others to do so.

To evaluate the capability of a Board member requires time, energy, candor, and perhaps a bit of guile!

## TERMS OF SERVICE ON THE BOARD

Over time, even the most conscientious Board members may unknowingly become bored or less energetic. By defining the term of service, this can frequently be avoided. A year is too short — and twenty years too long. Three- to five-year terms may be best. Overlapping terms are desirable to avoid a complete turnover at one time.

Those who have "done their service" but still do occasional favors or have special contacts may be usefully honored by appointment to an Advisory Board. Such a group can exist only on paper, function in its own right, or simply meet to discuss old times.

## THE EXECUTIVE COMMITTEE

This committee, usually made up of a few Board members or all the officers, immediate Past Chairman, and one or two elected members-at-large, governs between Board meetings.

#### COMMITTEES

Committees made up of individuals from the general membership may prove useful for organizing special events, thereby taking pressure off the Board. These committees can also serve as a "proving ground" for future Board members.

## LEADERSHIP DYNAMICS

Every successful nonprofit, tax-exempt organization has a strong guiding spirit. There is always one person who has a vision, a strong will, and the commitment to see the vision translated into a program.

With no economic involvement or financial incentives (as in a private sector commercial enterprise), Friends may be inclined not to be serious about their commitment. A Board, like an ornamental shrub, must continually be shaped.

Someone on the Board must have a day-to-day involvement with the cemetery operation — know what is going on, how, and why.

calls for a diligent student of human nature. While the description may not be appealing, let's be realistic: the model for nonprofit organizations comes from profit-making corporations founded and often run by strong, tough, hard-nosed individuals.

## RECORDKEEPING ...

Whether an organization uses sophisticated computers or 3- x 5-inch cards, recordkeeping is an integral part of the development function. While it may be a tedious responsibility, it is crucial to know when things happened, how, and to whom. It is completely unacceptable not to know the current spelling of a donor's name, his title, and the amount of the last contribution. Those who lack "people skills" often enjoy this type of work and would welcome the opportunity to play such a role behind the scenes.

#### INSURANCE

If this is a Friends reponsibility, it is important to have appropriate insurance coverage. If responsible for grounds care, your group may have a significant amount of expensive equipment. Cemetery structures should be appraised at reasonable intervals and insured accordingly.

While mishandling of funds is not something your group may care to anticipate, it can and does happen. Persons entrusted with the handling of your organization's monies should be bonded in an amount appropriate to the circumstances.

## DIRECTORS INSURANCE

Directors insurance is available at a reasonable premium (paid for by your organization, not the Board members) and is a must. Discuss this with your insurance advisor. You will find that most knowledgeable candidates for Board membership will decline to serve if directors insurance is not in place.

### WORKERS COMPENSATION

If your Friends organization is responsible for cemetery grounds care, your organization may or may not be required to carry Workers Compensation coverage. (Falls and mower mishaps are but a few of the accidents to which grounds care personnel fall prey.)

If such work is contracted out, Workers Compensation coverage should be maintained by the independent contractor. It will be your responsibility to secure concrete evidence of this coverage and this is perhaps easiest done by requesting that you be furnished with a copy of same. You should arrange to be notified by the insurance carrier if the coverage is cancelled (for non-payment of premium or otherwise). This paper should be kept in a safe place and new evidence required when the original coverage expires.

If your cemetery is municipally owned, such coverage may be the responsibility of (and paid for by) the municipality.

## POSTAGE - HIGH AND RISING

If your cemetery is municipally owned, it is often possible to have major mailings handled by your municipality, giving you the benefit of bulk mail rates. Few volunteers will fret when stamp-licking is eliminated from their duties. Should you not have this option open to you, it will be well worth your while to investigate what criteria must be met in order for your organization to qualify for nonprofit organization bulk mail rates.

## CONTRACTED SERVICES

Contracting of services (such as grounds care or trash disposal) should be carefully considered. By using an independent contractor, you can eliminate payroll and payroll tax preparation and transfer the responsibility for Workers Compensation.

## PURPOSES AND PROJECTS

With your organization in place, you will be ready to further define the purpose of its existence and identify projects. Have you made a list of the cemetery causes you wish to promote? Such a list should include all of the small, short-range efforts as well as the major projects. Let's face it—not all of your projects will be exciting. When there is no major project for Friends to pursue, motivating the group from day to day will demand energy and imaginative thinking.

Marker repairs and restoration may be high on your list. This can be a complex and costly project, not to be undertaken without considerable thought. While do-it-yourself has its place, it is important to recognize just what is within the capability of the organization's volunteers or local craftsmen. Badly executed repairs can seldom be undone.

A copy of Lynette Strangstad's book, A Graveyard Preservation Primer, and her booklet, The Preservation of Historic Burial Grounds, should be two of your first purchases. Both are available for purchase from AGS.

Do not automatically assume that you have the right to repair or restore the markers of others. Also, removal of a <u>marker from</u> its original resting <u>place</u>, for whatever reason, is unlawful in some jurisdictions.

# UNDERTAKING A NEW PROJECT? LOOK BEFORE YOU LEAP!

Any proposed project should be carefully and separately budgeted and deemed financially feasible before any further move is made. Decisions to continue or abort a project based on financial ability are difficult—a true test of judgment.

Project administrators must have the ability to recognize talent and hire or recruit the most able person for any given job. Can you do it?

# WHO WILL DO IT? DEVELOPING A CORPS OF VOLUNTEERS

Does the word "volunteer" conjure up the mental image of a middle-aged, middle-class housewife with no specific skills, but a warm heart and free time at her disposal? If so, you are recalling an era which has not existed for 50 years or more—since World War II. The middle-aged, middle-class housewife is, in fact, an endangered species!

Volunteerism is no longer something to fill time. Nevertheless, volunteer activity has not declined—it has just taken a different form. Much of the growth in voluntary activity is in "cause" groups. Endeavor to make your cemetery a "cause."

Aware of needs and willing to help, young people are an excellent source of volunteers. They make good crusaders. There are competent volunteers to be found among the handicapped, eager to handle mailings and telephone work.

"loaning" them to charities or special causes.

Perhaps the richest source of volunteer power is among the growing number of young retirees — mentally alert, physically fit, and often bringing valuable skills.

There are essentially three types of volunteers:

Policy makers - Management -

capable of deciding what to do capable of orchestrating a project

Service

capable of performing the actual activity

Match personalities with the job to be done. Some volunteers prefer to work with people rather than things — they shun clerical details and bookkeeping. Enlisting, training, fundraising, and supervision would likely appeal to such people.

Get volunteers to "contract" for a specific job for a specific period of time. Few will let you down if they know you are counting on them. This will also help you to maintain project continuity. It is infinitely more difficult to pick up the loose threads of a partially completed project than see it through from beginning to end.

Don't leave your volunteers in the dark about what is expected of them. Job descriptions are desirable — simple, specific, nontechnical, and clear.

The key to a successful volunteer program is the treatment of each volunteer as a professional. Each volunteer must have meaningful tasks, real responsibility, realistic goals, and an opportunity to see the results of efforts expended.

For most volunteers, a job well done is its own reward. However, some planned recognition adds a nice touch and also serves as a device for recruiting more Friends.

# PUBLICITY PLOYS INCLUDE A REGULAR NEWSLETTER

An essential component of a good Friends program is a regular newsletter. It need not be lengthy. It provides effective communication with the community, cemetery staff, and volunteers. Go for lots of names — people like to see their own names, and those of friends, in print. Visibility connotes activity and activity draws people.

Since most Friends have at least one or two regular mailings each year — such as dues notices — it is frequently possible (and cost-effective) to include the newsletter with other material and eliminate additional postage expense.

## THE CEMETERY BROCHURE

In addition to the newsletter, there is a basic descriptive cemetery brochure to be considered. Such brochures often detail the cemetery's niche in the community and may include a brief history, list of key staff members, photograph of the cemetery, or some selected scene therein.

Eye-catching materials require drama, clarity, and imagination. The services of an advertising professional to design and produce your brochure will be money well spent. Why not ask your advertising agency to donate its services? Special pieces, such as for funds solicitation, may be prepared by the same staff, using the same graphic theme. Give your organization an identity!

## GETTING NEWS RELEASES IN PRINT OR ON THE AIR

News releases are a fundamental part of public relations but getting them in print can be tricky business.

Since editors and broadcast media are bombarded with releases, it takes an unusual approach to catch their attention. A Friends development officer or volunteer should become acquainted with the editors and news directors and assess their interest in the cemetery.

All broadcast stations are required to give a certain amount of air time to public service announcements. Find out who selects these announcements and meet this person. "PSAs" are there for the asking —

Your advertising/public relations connection might be willing to give you pointers on the wording and length of your public service announcements or, better yet, offer to furnish copy. This is an easy way for the agency to fulfill its community commitments.

Unless your organization has deep pockets, TV production costs will be prohibitive. This does not mean that you cannot garner publicity as a TV news item, however.

# PUBLIC RELATIONS ON AN INDIVIDUAL BASIS

Every person in your Friends organization is a development person. Every contact with the community by anyone in your organization has implications for the cemeter. Members should be alert to opportunities to help the organization's cause. Avoid situations which, through word or deed of an individual, might reflect unfavorably upon the group.

## MONEY-MAKING EVENTS

Existing Friends groups have suggested a few of the ways they have found effective in raising "small

Group cemetery tours (for a fee) .

Cemetery picnic luncheons

Book/author functions (with a cemetery tie-in)

Costumed tours with volunteers playing the role of interesting persons interred at your cemetery

Theatre/symphony evenings (refreshments/dinner/transportation arranged by Friends)

"Paint-ins" for members of watercolor societies, museum groups, art classes

Sponsorship of investment/mutual fund programs

Recipe swaps (with samples)

The sale of gift-items with a cemetery tie-in

While these events do not produce substantial amounts, they do increase community awareness and keep the organization's name before the public - something not to be overlooked.

Since most cemeteries have regulations prohibiting picnicking on the grounds, there would appear to be some conflict with the suggestion that Friends sponsor such an event. Those Friends who conduct such functions regularly, however, indicate that it is not a problem, with activities and cleanup carefully

Many cemeteries promote sales of cemetery-inspired gift items to tour participants. These often include postcards (with an attractive cemetery scene), t-shirts, visor caps, tote bags, mugs, notepapers, cemetery booklets, or book-length cemetery histories. Companies catering to the needs of reunion groups are good sources for many of these items — selling in relatively small quantities at discounted prices. (Remember that personalized items cannot be returned.)

If handled smoothly, a sponsored investment seminar can have the added bonus of suggesting gifts of stock or mutual funds (or income from same) to your organization.

#### RATTLING THE TIN CUP!

Statistics indicate that almost 90% of all philanthropic gifts to nonproft organizations are received from individuals, so do not be lulled into believing that corporate gifts and foundation grants can meet all your financial needs. The rules for seeking funds from individuals are consistent with simple courtesy and common sense.

Solicitation of funds is facilitated if you:

Know the donor

Have a specific project in mind

Keep the donor informed about the outcome of the project

It is desirable to identify and develop contacts for potential gifts and match donor interests and the cemetery's needs.

Do not overlook the donors of small gifts

Do not be modest about the needs of the cemetery

Do not talk "cookie sale" before individuals or firms spending millions on other causes

#### Sources of information on individual donors:

America's Hidden Philanthropic Wealth: Tomorrow's Potential Foundation Grants. Washington, D.C., The Taft Group, 1988.

Fund Raising Guide to Private Fortunes. Washington, D.C., The Taft Group, 1988. Index to Who's Who Books. Wilmette, Illinois, Marquis Who's Who.

Reference Book of Corporate Management. Parsippany, New Jersey, Dun & Bradstreet Corporation.

Standard & Poor's Register of Corporations, Directors and Executives, vol. 2. New York, Standard & Poor's.

Who's Who in America. Wilmette, Illinois, Marquis Who's Who.

For those publications which are revised annually, ask your librarian for the latest edition.

#### CHASING THE BIG MONEY!

Corporate gifts, government grants, and foundation grants are the "Big Three" when considering high-dollar financial aid to nonprofit organizations.

Webster defines a grant as "a gift for a particular purpose." This differentiates it from a loan (which must be repaid). Almost all grants go to tax-exempt organizations. This being so, we hope your Friends group has been structured accordingly.

While there are many ways to go about grant-seeking, there are some shortcuts which will smooth your path.

#### CORPORATE FUNDING

Corporate funding (as opposed to foundation grants) may be your answer. It is almost always directed to programs of benefit to employees and their families or a closely defined geographic area. Let these corporations know how your project achieves these goals.

In-kind (nonmonetary) support may be more readily forthcoming from publicly held corporations

gratis equipment use, office space, and staff time in situations such as this.

The National Directory of Corporate Giving will help you identify corporations in your locale.

## GOVERNMENT FUNDING

If you seek government funds, expect to unravel some red tape. There will be reporting requirements and possibly an audit.

Good reading for information regarding federal funding programs are:

Government Assistance Almanac Federal Funding Guide Guide to Federal Financial Aid for Individuals and Nonprofit Organizations Gatalog of Federal Domestic Assistance.

This last book (the catalog) is available from the U.S. Government Printing Office. Always ask for the latest edition. If you live in a major city, there may be a U.S. Government Printing Office sales location close at hand.

## THE FOUNDATION CENTER

The Foundation Center is one of the most valuable resources available to grant-seekers. It maintains libraries of its own in New York, Washington, D.C., Cleveland, and San Francisco and there are approximately 200 cooperating collections. These collections give you access to the best and most comprehensive information to be found on private foundations and corporate giving.

All Center libraries have trained staff to assist you. Free orientations on use of Center resources are available at most libraries — on videotape, a slide/tape show, printed brochure, or in person. All Center libraries and cooperating collections have reference books about foundation and corporate giving. The Center's bibliography, The Literature of the Nonprofit Sector, lists many of these books. All of the Center's books are available (free) for use at the library. (These books do not circulate.) These same books can also be purchased. A current catalog can be requested by calling the Center's toll-free number: 1-800-424-9836. In New York State, call: 1-212-620-4230.

The Foundation Center's own libraries have IRS returns filed by every private foundation in the United States.

Every state has at least one cooperating collection. Each of the cooperating collections has the latest edition of:

The Foundation Directory
The Foundation Grants Index
Source Book Profiles
National Data Book of Foundations
National Directory of Corporate Giving
Foundation Grants to Individuals
The Literature of the Nonprofit Sector
Foundation Fundamentals

Many collections will also have state funding directories, magazines, foundation application guidelines, videotapes, and tax returns on microfiche. Foundation tax returns are called 990-PFs. The Foundation Center purchases 990-PFs from the IRS on aperture cards (a form of microfiche). Some collections

have sets for just their own state, others for their entire region. However, a cooperating collection can secure a copy of the IRS 990-PFs for any private foundation in the country. (This takes about one week.) Most collections are available on a walk-in basis; for a few, you will need to make an appointment.

To learn the name, address, and location of the Foundation Center's cooperating collection nearest you, call: 1-800-424-9836.

Use Center resources to identify foundations most likely to support your project. Foundations which have supported projects similar to yours or in your geographic area should top your list. Focus on foundations whose funding priorities most closely match your project. IRS returns and annual reports for these foundations will help you spot giving patterns. Eliminate from your initial list those funders not likely to match your criteria.

#### EVALUATING FUNDERS

To most easily make comparisons, a worksheet for each of your potential funders is suggested, listing: name, address, contact person, and year established. Add: the focus of the donor, donor's background, principal officer and directors, geographic focus, population group served, financial data (assets, grants), dollar range of grants (as opposed to your needs), type of support, type of recipient, start-up date, length of funding, application guidelines, and deadline for submission. A worksheet example can be found in the Center's easy-to-read publication entitled *The Foundation Center's User-Friendly Guide*. If you read nothing else, do read this booklet.

All of the information needed to complete your worksheet can be found in the following publications:

The Foundation Directory concentrates on information about the funders rather than their grants. It gives basic information on foundations with assets of \$1 million or more and/or total grants of \$100,000 or more. The directory cites name, address, fiscal information, and general areas of interest.

The Foundation Grants Index lists grants of \$5,000 or more. This index enables you to pinpoint grants by subject, recipient, geographic area, and type of support.

COMSEARCH printouts include copies of the computer searches of the annual Foundation Grants Index. Eighty or more subject categories, twenty geographic areas, and twenty-five broad topics are covered.

If money is no object, there is an additional option: the Foundation Center maintains two databases on foundations and grants through an information system called DIALOG (1-800-334-2564). Many large public and academic libraries subscribe to DIALOG. Since computer searches are not inexpensive, the library will pass this charge along to you. Subscribers to the Center Associates Program (not described here) may also order custom searches performed by Center staff members.

Financial information in the above publications may be one to two years old if based on IRS returns. Except for larger Friends groups, these database searches may be overkill.

The 1,000 largest foundations are detailed in *Source Book Profiles*. Its geographic index lists foundations by state, sub-categorized by city.

In determining the amount to request of any given grantor, gear your dollar request to what seems "reasonable" in light of what you require and what you know about the grantor's giving habits. Receiving two small grants is preferable to having a large single request turned down.

Some grantors offer "mini-grants" (usually \$2000 or less). Application requirements for grants in this classification are often significantly less stringent. Some grantors will consider mini-grant applications at any time during the year (as opposed to specific dates).

Matching grants are much in vogue among gift-givers. One small initial grant can often serve as "seed" and be multiplied several times over by judiciously applying this application technique.

11

As in the general population, some funders are cautious and conservative while others don't back away from risk.

Research the funders and try to find a match for your organization, be it old and traditional or new and innovative. If your organization has a history of funding by other sources, you have already established credibility but there is a "first time" for every grant-seeker. The strength of the proposal will be particularly important to the first-timer.

#### THE WRITTEN PROPOSAL

Second in importance, after grantor research, is the written proposal. Some foundations and corporations furnish detailed instructions on what your proposal to them should include. Most funders, however, do not have application forms.

## A good proposal is:

Readable
Has large, dark type
Is unbound, with numbered pages (preferably ten or less)
Makes sparing use of charts and statistics
Has footnotes on the same page (not at end of proposal)
Has a limited number of references, press releases; or resumés

Some grantors (particularly in the arts and preservation sectors) express a special interest in photos and slides and welcome them with proposals. If you are seeking funds in either of these sectors, cater to this interest.

If the grantor has no formal application, consider using this outline in drafting your proposal, always addressing your cover letter to an individual:

Summary

Introduction

THEORIGION

(organization name, address, status)

Needs Assessment

(your dollar needs)

Objectives

(what the dollars will do)

Methods

(how you will meet your objective)

Evaluation

(how you will measure the project's success)

Future Funding Budget

(will the project call for additional monies in the future)
(an organization budget, and separate budget for project)

Tailor your proposal to the interests of the funder — the one-size-fits-all approach will not work. The Grantsmanship Center's Program Planning and Proposal Writing is useful in identifying the elements a proposal should address.

Deadlines are almost always set for submission of a proposal. Do not disqualify your entry by being a moment late. Some funders consider proposals only once or twice a year. You may not be able to put your project on "hold" in anticipation of the next distant opportunity.

## GRANT-WRITING WORKSHOPS

Grant-writing workshops have become popular in recent years, often available at no charge. Check the Yellow Pages of your telephone directory to determine if there is a Center for Nonprofit Management in your city. This organization can give you pointers on a whole array of subjects, ranging from proposal writing, nonprofit management, fundraising, federal grant programs, corporate giving programs, and volunteer coordination, to personnel policies.

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## Glossary:

This a partial list of terms encountered in the presentations made to the Cemetery Commission and used in our discussions.

Care and	UCare and maintained to					
Care and Maintenance  Cemeteries - Licensed	"Care and maintenance" means the perpetual process of keeping a cemetery and its lots, graves, grounds, landscaping, roads, paths, parking lots, fences, mausoleums, columbaria, vaults, crypts, utilities, and other improvements, structures, and embellishments in a well-cared-for and dignified condition, so that the cemetery does not become a nuisance or place of reproach and desolation in the community. FS 497.005(09)  A cemetery in the state of Florida that is licensed under					
	FS 497.  "A cemetery licensed for profit (regulated). (1999 State Task Force on Abandoned and Neglected Cemeteries)					
Cemeteries -	A cemetery in the state of Florida that is not licensed					
Unlicensed	"A cemetery unlicensed not for profit (unregulated) (1999)					
	State Task Force on Abandoned and Neglected Cemeteries)					
Cemeteries -	Same as an unlicensed cemetery.					
Unregulated						
Cemetery	"Cemetery" means a place dedicated to and used or intended to be used for the permanent interment of human remains or cremated remains.  FS 497.005(11)					
Cemetery - Abandoned	"As long as a cemetery is kept and preserved as a resting-place for the dead, with anything to indicate the existence of graves or so long as it is known and recognized by the public as a graveyard, it is not abandoned." (1999 State Task Force on Abandoned and Neglected Cemeteries)					
Cemetery - Abandoned	"A cemetery may be abandoned as a burial place; however, a cemetery does not lose its character as such, because of mere disuse or because further burials have ceased or become impossible." (1999 State Task Force on Abandoned and Neglected Cemeteries)					
Cemetery - Abandoned	"An abandoned cemetery is one which has not been maintained for a period of 5 years, no burials have been made therein for 10 years and after diligent search, no owner of the land can be found." (1999 State Task Force on Abandoned and Neglected Cemeteries)					
Cemetery - Abandonment v. neglect	" Abandonment [is] a function of burial activity in relation to time and condition rather than lack of fixed responsibility; neglect is determined in relation to time, evident condition and appearance." (1999 State Task Force on Abandoned and Neglected Cemeteries)					

Cemetery -	"A historic cemetery is at least 50 years old and					
Historic	reflects the settlement and cultural background of a					
	community." 1990 Comptroller's Cemetery Task Force.					
	Community: 1990 competoffer & cemetery task force.					
Cemetery -	"A neglected cemetery is one in which there has been no					
Neglected (1)	maintenance for a period of one year." (1999 State Task Force on Abandoned and Neglected Cemeteries)					
Cemetery -	"A neglected cemetery is one in which there has been no					
Neglected (2)	maintenance for a period of six months."					
nogreeoud (2)	Proposed marining to ES 407 C15					
	Proposed revision to FS 497.615					
Cemetery -	"A place set aside by an owner of land for the burial of					
Private	family and friends of the owner without intent to permit					
	burial of the general public." (1999 State Task Force on Abandoned and					
	Neglected Cemeteries)   Neglected Cemeteries					
	Megaeccca demesterres;					
C S	"0"					
Grave Space	"Grave space" means a space of ground in a cemetery					
	intended to be used for the interment in the ground of					
	human remains. FS 497.005(35)					
·						



# SAVE OUR CEMETERIES, INC.



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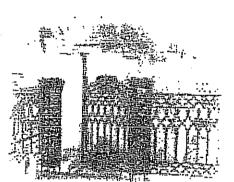
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The purpose of this program is to help keep the cemeteries clean and visitable through volunteer clean-up events. SOC encourages community participation from individual volunteers, church, school, corporate and civic groups. Clean ups can be designed as three hour or three day initiatives that target certain needs at a given cemetery. Donated supplies and equipment help SOC maximize the impact of these events.

#### **FUNDRAISERS**

To support the above projects and programs, Save Our Cemeteries offers the following events as opportunities for the public to support the preservation of the historic cemeteries of our state:

- All Saints' Soirée Our anual evening celebration is not to be missed.
   Get ready, as October is fast approaching! <u>Click Here to Purchase</u> <u>Tickets Online.</u>
- A Run Through History 5K Run, This annual event hosts a Run or Walk through Metairie Cemetery in one of two races, a one-miler or 5K. The event is held in November.
- o Uncorked: A Taste of Canal Place November

#### Become a Member, Donate or Volunteer!

Join Save Our Cemeteries and help us preserve and protect New Orleans' historic cemeteries which are threatened by such forces as neglect, vandalism, theft, and the effects of time. Community support is vital. Please join today and help us preserve this very special part of New Orleans history.

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to annual fundraiser

**\$1000 Conservator** - Newsletter, *Louisiana Life*, Free lectures for four, Invitation to special events, Four tickets to cemetery tour, Four tickets to annual fundraiser

**\$40 Nonprofit Associate Organizations -** Newsletter, *Louisiana Life*, Free lectures for two, Invitation to special events

Save Our Cemeteries, Inc. is a nonprofit, 501(c)(3) organization. Any donations are tax deductible.

Join Now! or Donate!

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FINAL REPORT

OF

TASK FORCE ON ABANDONED AND NEGLECTED CEMETERIES

ROBERT PAPPAS, CHAIRMAN

**JANUARY 15, 1999** 

### FINAL REPORT OF TASK FORCE ON ABANDONED AND NEGLECTED CEMETERIES

#### **EXECUTIVE SUMMARY**

The Cemetery Preservation and Consumer Protection Act, passed during the 1998 Legislative Session mandated and funded the formation of a Task Force on Abandoned and Neglected Cemeteries (Task Force) under the aegis of the Office of the Comptroller. The Task Force was formed on July 1, 1998; it is comprised of 12 members selected from a cross section of interested groups; who serve without compensation; whose chairman was elected by the members of the Task Force; and, all of whom will serve through the end of the 1999 Legislative Session. All Task Force matters are subject to Florida Sunshine Law and have been conducted accordingly.

An Interim Report was prescribed as due December 1, 1998, with a Final Report and any recommended legislation, due January 15, 1999. Committees were named and chairmen elected to examine the issues mandated in the Cemetery Preservation and Consumer Protection Act. Seven meetings and hearings have been held: to organize the Task Force, define the agenda, gather and analyze information, debate the issues and prepare this Interim Report and draft recommended legislation.

It is notable that support for Task Force Activities by Department of Banking and Finance staff, in particular the Bureau of Funeral and Cemetery Services, has been outstanding.

The Cemetery Preservation and Consumer Protection Act effectively requires universal identification and determination of condition of cemeteries in the State. That process is underway and progress has been made, but will necessarily extend beyond the expected life of the Task Force due to the magnitude of the assignment.

The Task Force has determined that in general, cemeteries become neglected and/or abandoned in varying degrees for reasons suggested by the enabling legislation. However, it has chosen to define abandonment as a function of burial activity in relation to time and condition rather than lack of fixed responsibility; neglect is determined in relation to time, evident condition and appearance.

Sufficient empirical information exists for the Task Force to determine that abandoned and neglected cemeteries constitute a problem in the statutory sense. That is, there is evidence of violations of both chapters 497 and 872, however, insufficient data exists to date to provide a definitive analysis of all reported cemeteries. The problem of abandonment and neglect is sufficiently widespread to warrant government intervention. Contained within this report is proposed legislation that would provide a structure, process and sources of funding that would initiate corrective action. The Task Force

believes its solution is feasible and reasonable for the foreseeable future, although it is possible that a longer term solution may be warranted at a later date.

Significant efforts on the part of the Task Force, Department of Banking and Finance, with the active support of some media sources have been made to obtain both a reaction and input from the general public. Public reaction has been primarily from those with a direct, immediate interest such as, the industry, cemetery owners, and those who have genealogical or historical interests. The sense of the Task Force is that the general public has an abiding interest in cemeteries but generally chooses to rely upon organized, institutional efforts to provide both the function and oversight of the disposal of human remains.

Cemeteries can be categorized as licensed for profit (regulated), unlicensed not for profit (unregulated), private and family.

Reasons for neglect and abandonment range from saturation of the burial grounds and economic failure, to the transient nature of the general population, migration from rural areas to cities, lack of funds, lack of interest and changes in societal norms all of which contribute to deterioration of unregulated cemeteries.

There are a number of different sources of funds for the rehabilitation and maintenance of cemeteries in certain instances. Additionally, volunteer efforts on the part of citizen groups, scouts, individuals, and communities contribute to cemetery maintenance efforts. Qualitative results vary from cemetery to cemetery and from location to location.

Problems of health, vandalism, and crime do not appear to be sufficient to warrant definitive, continuous, aggressive abatement action on the part of most local governments. Section 872, F.S., addresses the treatment of human remains, yet there is some indication that there is ignorance thereof, and cases of intentional obscuring of cemeteries (such as with a parking lot) although they do not specifically violate the statute(s) in the process.

The Task Force considered a spectrum of alternatives for dealing with abandonment and neglect, from doing nothing on the one hand, to consolidation of the human remains of all neglected and abandoned cemeteries into a central location and creation of a large-scale permanent memorial on the other hand. The Task Force forged a middle of the road approach to the issues of abandonment and neglect that is both reasonable and workable. That approach is shown in detail in proposed legislation that is included herewith.

The Task Force recommends adding a separate section to Chapter 497, designated as Chapter 497, Part II. Among other things, Part II would:

- 1. Require that all new cemeteries created subsequent to enactment of the proposed legislation be licensed under the provisions of Chapter 497 Part I;
- 2. Prescribe that official burial records specify the exact location of decedents;
- 3. Contain provisions for cemetery owners to convert cemeteries;

- 4. Vest local governments with overall responsibility for abandoned and/or neglected cemeteries within respective jurisdictions;
- 5. Fix responsibility for care and maintenance in the owner of a cemetery;
- 6. Insure access by certain parties;
- 7. Provide for designation as abandoned;
- 8. Prescribe a minimum level of care for cemeteries;
- 9. Prescribe registration of all cemeteries;
- 10. Form not for profit, government corporation to establish a fund for, and to enhance public participation and involvement in, the identification, protection, preservation, and care and maintenance of neglected and abandoned cemeteries; and,
- 11. Recommend simplification and streamlining procedures for re-siting of abandoned or neglected cemeteries and/or human remains located therein.

#### **BACKGROUND**

From earliest time people have sought new ways to bury and honor their deceased loved ones. As civilization evolved new and impressive ways were devised based on the era, religion and location of the society in which one lived. We see this in the ancient pyramids of Egypt and South America, the Mausoleums of ancient Greece and the Indian Burial Mounds of North America. More recently we seem to have strayed from our traditional care of unlicensed burial grounds. In many States there are quite a number of abandoned and neglected cemeteries, Florida is no exception. Some of these overgrown and abandoned cemeteries are not even a hundred years old.

Until October 1, 1993, Florida did not require the registration of unlicensed and private cemeteries. In response to the many calls and complaints received from citizens of this State the legislature revised Florida Statue 497 to require the registration of all cemeteries in the State which are over five acres in size.

In July 1998, the Florida Legislature passed the Cemetery Preservation and Consumer Protection Act, creating a Task Force to review and report on the status of neglected and abandoned cemeteries in the State of Florida and, if necessary, to propose legislation to counter this problem. The Task Force was charged with the following tasks.

- Examine the extent to which some cemeteries in the state are abandoned and therefore have no existing responsible person or entity in charge, or are neglected and therefore are not receiving adequate care and maintenance.
- 2. Examine the extent to which some cemeteries in the state, although they are owned and operated by some identifiable person or entity, are neglected due to a lack of sufficient funds to perform adequate care and maintenance or for other reasons.
- 3. Examine the extent to which neglected cemeteries in the state create problems for citizens and local governments due to vandalism, storm damage, dilapidation, public health concerns, public safety concerns, lack of enforceable standards, and strain on local government financial resources.

- 4. Examine the extent to which neglected cemeteries in the state represent a loss of significant historic or archeological resources.
- 5. Examine whether or not bringing presently unlicensed operating cemeteries under state regulation as to physical facilities and care and maintenance may help ameliorate the problems caused by neglected cemeteries.
- 6. Examine whether or not a program of grants to assist in providing adequate care and maintenance for abandoned and neglected cemeteries may help ameliorate the problems caused by neglected cemeteries and, if so, how the grant program should be structured, administered, and funded.
- 7. Examine current governmental and non-governmental programs that help or could help ameliorate the problems caused by neglected cemeteries, to see if some expansion or increased emphasis or support could do more to help ameliorate the problems caused by neglected cemeteries in a more cost-effective manner than a grant program.
- 8. Report findings and make recommendations concerning solutions to problems found by the task force, including a draft of any legislation deemed advisable to implement recommended solutions.
- 9. The Task Force shall produce a preliminary report by December 1, 1998, and a final report by January 15, 1999, detailing its findings and recommendations. Copies of each report shall be transmitted to the Comptroller, the President and the Minority Leader of the Senate, and the Speaker and the Minority leader of the House of Representatives. Copies shall also be furnished to the Governor, the Secretary of State, the Attorney General, and the Office of Program Policy Analysis and Government.

A broad spectrum of interests are served by the instant legislation, beginning with the legislature in its representative capacity. Additionally, Task Force members bring to bear specific institutional and public perspectives and interests. Composition of the Task Force includes citizen members who represent diverse social and economic concerns. For example, there is a salient concern among the elderly, many of whom are on fixed incomes, about the adequacy of care for the burial places of their progenitors or other relatives and friends; and, who are uncomfortable about prospects of adequate care and maintenance of their own final resting places.

Earlier it was stated that the sense of the Task Force is that the general public has an abiding interest in cemeteries as the final resting place of its progenitors. The public generally chooses to rely upon organized, institutional efforts to provide both the function and oversight of the disposal of human remains. If the sense of the Task Force is correct, it would place that burden squarely upon the shoulders of the legislature. The May 24, 1998 remarks of Mr. Richard Mueller, Task Force member and Vice President/General

Manager of The Evergreen Cemetery Association speak well to the responsibility of care for the remains of the dead. "We care just like Kemal Attaturk. He led the Turkish forces in defeating the Allies at Gallipoli, in one of the bloodiest battle of World War I. Yet soon after the end of hostilities, as president of Turkey, he consoled the grieving mothers of Allied dead with these words, 'There is no difference between the Turks and Allies where they lie side by side in Turkey. Having lost their lives here they have become our sons as well.'"

If this society fails to appropriately and adequately deal with this issue through some definitive action, whether legislative or otherwise, not only will genealogical and historical resources likely be irreparably harmed, but society will potentially lose a valuable resource for charting its inexorable course into annals of human history.

The first Task Force meeting was held on September 2, 1998. Mr. Robert Pappas was elected the Chairman of the Task Force. Several committees were developed to investigate and report on the concerns of the Task Force.

Committee

Cemetery Identification and Status

Abandoned Cemeteries

Maintenance of Unregulated

and Neglected Cemeteries

Reports/Proposed Legislation

<u>Chairman</u>

Mr. Washington Sanchez, Jr.

Mr. James Miller

Mr. Joseph Cone

Mr. Robert Maxwell

Numerous committee and Task Force meetings, as well as public workshops and hearings were held. The following report is the result of the findings of this task force.

#### **STATE REGULATION**

Florida regulates licensed cemeteries by Chapter 497, setting forth the requirements for creation of new cemeteries, as well as other detailed requirements for the operation of such cemeteries. These requirements include three trust provisions (perpetual care, preneed and pre-construction) which are overseen by the Board of Funeral and Cemetery Services and the Bureau of Funeral and Cemetery Services within the Department of Banking and Finance. This statute exempts certain categories of cemeteries, including church cemeteries, county and municipal cemeteries, community and non-profit association cemeteries, fraternal organized cemeteries and family graveyards. In addition, specific exemptions apply to certain church cemeteries, a certain columbarium and a certain mausoleum. All other cemeteries must be licensed and must abide by the regulations of Chapter 497. These licensed cemeteries number approximately 170. Under this Statute, the creation of a new licensed cemetery requires the establishment of certain financial criteria: fifteen acres of land free of obligation, a \$5,000.00 application fee, and establishment of a minimum \$50,000.00 care and maintenance trust fund.

Certain provisions of Chapter 497 apply to all cemeteries, licensed and unlicensed. They are: s. 497.309(1), requiring burial records, s. 497.321, solicitation of goods or services, s.

497.341, burial without regard to race or color, and s. 497.345, abandoned cemeteries; immunity; actions.

#### **METHODOLOGY**

Task Force staff and members solicited comments on abandoned and neglected cemeteries from representatives of the licensed cemetery industry, the constituents of the Task Force members, public interest groups, and the general public. Task Force members researched and reviewed legislation on the subject in other States. In addition, the Task Force staff reviewed complaints received by the Department of Banking and Finance concerning unlicensed cemeteries. Additional information was obtained from the internet concerning unlicensed cemeteries and their general location. Task Force members and others took videotape pictures of neglected and abandoned cemeteries and established a database to manage unlicensed cemetery data for use in locating and describing such cemeteries. Task force members also established a web site as a link to the Comptroller's web site (http://www.dbf.state.fl.us/cemeteries/) to disseminate information to the public about the abandoned and neglected cemetery project, and to collect from the public information about unlicensed neglected and abandoned cemeteries. This database is growing steadily.

#### **FINDINGS**

- 1. Data collected to date on some 3,580 cemeteries in the State suggests that 40% to 50% are abandoned or neglected. As additional information becomes available in the future (and as abandoned and neglected cemeteries are restored), the total could increase beyond the current projection of 1,500.
- 2. The Task Force, in the short timé of its existence, has been unable to quantify the extent to which private, unlicensed cemeteries are not able to care for the same due to lack of funds, but it clearly appears to be a significant factor.
- 3. The extent that neglected cemeteries create problems for citizens and local governments has not been quantified, but the City and County representatives on the Task Force verify that such cemeteries are a burden on local governmental resources.
- 4. Some older cemeteries that are neglected may represent a loss of historic or archeological values, but the extent of such loss has not been quantified. More than three hundred cemeteries with some level of historical significance are recorded in the records maintained by the Department of State.
- 5. Legislation is needed to establish guidelines, definitions, methods of establishing care for neglected and abandoned cemeteries, agencies responsible for providing such care, the funding mechanism for such projects, as well as a permanent structure to continue the location, identification, protection, preservation and care of such cemeteries.

- 6. A grants-in-aid type program using matching funds would help ameliorate the problems created by abandoned and neglected cemeteries. This matter is addressed in the proposed legislation set forth in the appendix.
- 7. The Task Force has examined the question of funds needed to address the problems and recommends in the proposed legislation the following funding sources: (1) a one-time appropriation by the legislature, (2) a fee on death certificates, (3) enabling legislation to permit Cities and Counties to include in their budgets funds for this purpose; and (4) the establishment of a non-profit corporation within the Department to obtain donations from individuals, businesses, industries, organizations, local, state and federal grants, foundations, etc. The fund would be established in such a way that the corpus could continue to grow with only the income used for the purposes outlined herein. In this way the trust funds can be effective over the long term.
- 8. The Task Force has determined that it is imperative to stop the proliferation of neglected and abandoned cemeteries
- 9. The legislature has already established in Chapter 872 protection for all human burial sites and all human remains regardless of whether or not the site is abandoned.

#### **RECOMMENDATIONS**

- 1. The work of the Task Force should be allowed to continue in either of the following ways:
  - (a) The Task Force should continue in its present form for a finite time in order for the Task Force to more thoroughly examine the extent of the problems; or
  - (b) The non-profit corporation outlined in the proposed legislation should continue these functions on a permanent basis.
- Establish that local governments are the best way to handle the problem created by abandoned and neglected cemeteries within their respective jurisdictions, combined with a statewide approach through the designated agency and non-profit corporation.
- 3. Establish that owners of unlicensed cemeteries must care for those cemeteries in a proper manner so as to avoid neglect.
- 4. Proscribe abandonment and neglect of cemeteries.
- 5. Establish that a copy of all burial transit permits will be filed with the Clerk of Court in the County of burial.
- 6. Establish that officially designated persons other than the next of kin shall be given an easement or right of entry to enter and inspect private cemeteries.

- 7. Establish that unlicensed cemeteries be required to post a sign at the cemetery providing notice of the existence of a cemetery at the posted location.
- 8. Establish that no new cemeteries shall be allowed to be created except under the provisions of Part I of Chapter 497, thereby insuring that a care and maintenance fund is established for each new cemetery.

## Respectfully submitted,

rask rorce on Abandoned and Neglected Cemeteric
By: Robert Pappas, Chairman
By: Washington Sanchez, Vice-Chairman and Chairman Cemetery Identification and
Status Committee  Status Committee  Status Committee  Status Committee  By: Robert G. Maxwell, Ohairman
Reports/Proposed Legislation Committee
By: Joseph Cone, Chairman  Maintenance of Unregulated and Neglected  Cemeteries Committee
By: James J. Miller, Chairman Abandoned Cemeteries Committee
By: Roy Braksick
By: Bernard Dew

All Alleria	<b>.</b> .
By: Warren H. Jernigan	<i>/</i>
By Kenneth Mitchell, Sr.	
By: Richard L. Mueller	
By. Judith C. Ralph	
0 10 R d.	

By: Michael R. Tadros

#### **BIOGRAPHICAL SKETCHES**

Roy Braksick served two combat tours in Vietnam and is active in the location, identification and protection of historic burial sites, especially those of veterans. He is active in community volunteer efforts, especially concerning military and veterans affairs. He is an alternate Ex-officio member of the Task Force.

Joseph Cone serves on the Task Force as the Florida League of Cities Representative. Mr. Cone is currently the City Manager of the City of Lake City. After a four-year enlistment in the U.S. Army Security Agency, which included a tour of duty in Vietnam, he graduated from the University of South Florida in Tampa in 1972. He has 26 years of experience in local government in Florida, serving as a City Planner, Assistant City Manager and County Administrator.

**Bernard Dew** was appointed as the first County Administrator for Sumter County and County Budget Officer and has carried out those responsibilities for more than 15 years. He is a Trustee of the Bushnell Evergreen Cemetery and Chairman, Board of Trustees, St. Catherine United Methodist church. His family has lived in Sumter County since the 1850s. He represents county interests on the Task Force.

Warren H. Jernigan is a native of Pensacola, Florida, who has been associated with the U.S. Congress in Washington, D.C. for more than 15 years as an Aide to Representative Bob Sikes of Florida and as Chief Doorman for the U.S. House of Representatives. He is an advocate at the state and national levels for the disabled and has received numerous honors and awards for his leadership in advancing the cause of persons with disabilities. Mr. Jernigan has been Chairman of the Whitmire Cemetery Association in Escambia County for ten years and is dedicated to issues of perpetual care. He is a citizen representative on the Task Force.

Robert G. Maxwell has been practicing law since 1952, including Attorney for the Florida Cemetery Association for two decades beginning in 1970, and has been consulting cemeteries and cemetery-funeral establishment combinations for more than three decades. He was a municipal Judge of the City of Miami Springs and was very active in the community holding a number of board positions in civic and professional organizations. Now his civic activity is as Guardian-Ad-Litem. He represents interests of the licensed cemetery industry on the Task Force.

James J. Miller represents archeological and historical interests on the Task Force. For fifteen years he has been State Archeologist and Chief of the Florida Bureau of Archaeological Research. In this practice, Jim worked with Native Americans and others to amend the Florida law concerning dead bodies and graves and has certain statutory responsibilities when unmarked human remains are discovered.

Kenneth Mitchell, Sr. is a first generation funeral director. He has been a lifelong Florida resident, residing in Orlando. He owns and operates Mitchell Funeral. He is

active in the Florida Funeral Directors Association and the Florida Morticians Association, as well as his community. He represents consumer interests on the Task Force.

Richard L. Mueller has been involved in cemetery operations since 1963. In 1976 he accepted a position at the non-profit Evergreen Cemetery in Jacksonville, the largest cemetery in northern Florida, where he currently serves as Vice-President and General Manager. He has held many positions in professional cemetery organizations at state, national and international levels and is active in community service. He represents the interests of non-profit owned cemeteries on the Task Force.

Robert (Bob) Pappas was chosen by the Comptroller of Florida to be the first Regional Director of Banking and Finance, Northwest Florida Region in 1995. In this position he is responsible for consumer protection and industry support through a variety of government programs. He served in the U.S. Marine Corps including two combat tours in the Vietnam War. He represents the Florida Department of Banking and Finance on the Task Force, and serves as Chairman of the Task Force.

Judith C. (Johnson) Ralph is a native Floridian who was a registered nurse before helping her husband found their first funeral home in Plantation, Florida in 1965. They now own funeral homes in Plantation, Weston-Bonaventure, and Marathon. She has served in elected and appointed positions in a number of civic and professional organizations, including the Florida Funeral Directors Association, of which she was past president and director. She is now in her second term of the Florida Board of Funeral Directors and Embalmers. On the Task Force she represents the interests of pre-need certificateholders.

Washington Sanchez retired as a Colonel from the U.S. Army in 1991 following a career in Field Artillery that included two tours in Vietnam. He is a combat wounded veteran and a highly decorated combat commander. In Germany in the 1980s he commanded. He is very active in the community, volunteering as President, Gulf Coast Real Estate Investors Association and leadership positions in church, business, government and civic organizations. He represents citizen interests on the Task Force.

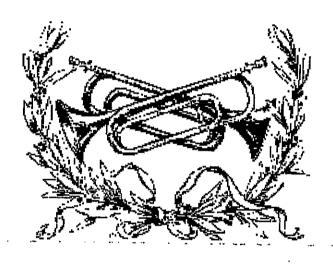
Michael R. Tadros is Director of Cemeteries for the Archdiocese of Miami and has been in the cemetery industry for over 12 years. He previously worked as Controller and General Manager of the Cemeteries for the Archdiocese of Toronto in Ontario, Canada. He has held elected and appointed positions in Florida, U.S. and Canadian professional cemetery associations, and was recently elected to a three year term as a Director for Florida Cemetery Association. He has been a member of the National Catholic Cemetery Conference for thirteen years. He represents the interests of church-owned cemeteries on the Task Force.

WELCOME TO

GRAVELY HILL FRIENDS, INC.

SECOND YEAR ANNIVERSARY

CELEBRATION



OLD GRAVELY HILL CEMETERY

OCTOBER 27, 2007



Gravely Hill Friends, Inc. of Gravely Hill Cemetery

Linda Rosenblatt President 9469 Glenwood Drive Glen St. Mary, Florida 32040 Phone: (904) 430-2639

Email: lindahrose@comcast.net

Gravely Hill Friends, Inc. Old Gravely Hill Cemetery 7242 Normandy Blvd. Jacksonville, Florida October 27, 2007 ~ A Day of Celebration - 9:00 AM

Welcome by Linda Rosenblatt, President

Blue Ribbon Commission on Unlicensed Cemeteries Military Veterans Special Guests Gravely Hill Friends

Activity Stations by Gravely Hill Voluteers to demonstrate approved ways to:

Identify symbols and types of grave stones.
 Mrs. Shannon Palmer

Larry Rosenblatt & Bill Yarbrough

2. Raise, Repair, and re-set gravestones.

3. Find a missing marker and identify potential graves.

Alvin Kyle & Keith Woodruff

4. Lawn maintenance, problem trees, and recruiting new members.

Linda Rosenblatt

5. Clean and groom gravestones

Sue Eskridge, De Musgrove, & Martha Weeks



6. Research history of cemetery Transcribe markers Obtain obits and news articles
Archive materials to preserve history
Publish book of history of cemetery and "residents"
by Jon Ferguson

Questions and answers by Friends & team leaders

Moment of Silence by all in attendence

National Anthem by Jazmyn James

11:00 AM

Blessing over the food by Larry Rosenblatt

Lunch for Guests. Friends & Commissioners

\* Please feel free to wander the grounds of Old

Gravely Hill Cemetery after the program and lunch.

Cemetery books and collections will be on display

for viewing.