

ORDINANCE NO. 2022-11

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TAYLOR TEXAS AMENDING THE TAYLOR CODE OF ORDINANCES CHAPTER 6 CEMETERIES ARTICLE I SECTION 6-3 MANAGEMENT OF THE CEMETERY; SECTION 6-4 CONVEYANCE OF LOTS AND SPACES; SECTION 6-6 INTERNMENTS AND DISINTERNMENTS; SECTION 6-7 CHARGES GENERALLY; DELETING AND RESERVING SECTION 6-9; DELETING AND RESERVING SECTION 6-10; AMENDING ARTICLE II THIRD ADDITION TO CEMETERY BY DELETING AND RESERVING SECTION 6-27; AMENDING ARTICLE III FOURTH ADDITION BY AMENDING SECTION 6-45; DELETING AND RESERVING SECTION 6-46 ; ADOPTING CEMETERY RULES AND REGULATIONS; PROVIDING A REPEALER; AND PROVIDING A SAVINGS CLAUSE.

Whereas, the Taylor City Council adopted Ordinance no. 2002-43 January 9, 2003, establishing procedures necessary for operation of the Taylor City Cemetery; and

Whereas, proper Cemetery maintenance is essential for the esthetics, beauty, and general operation of the Cemetery required in the best interest of the public and Taylor citizens; and

Whereas, the City Council has determined this amendment is required for proper and efficient operation of the Cemetery.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS, that:

SECTION 1. The facts and recitations contained in the preamble of this Ordinance are hereby declared to be true and correct and are incorporated by reference herein and made a part hereof, as if copied verbatim.

SECTION 2. Article 1 Section 6-3. - Management of the Cemetery is amended to read as follows:

The city manager shall have general charge and supervision of the city cemetery and shall have full authority to employ, hire and fire any of said employees that he may deem necessary. The city manager shall have authority to employ a sexton also known as, Cemetery Clerk, or Cemetery Coordinator, who shall have charge of the day-to-day operation of said cemetery under the control and direction of the city manager. The city manager shall cause to be kept duplicate records of all lots and spaces sold so that the same

can be found and properly identified and he shall see that all maps and plans of the grounds are preserved.

SECTION 3. Article 1 Section 6-4. - Conveyance of lots and spaces is amended to read as follows:

All lots and spaces in the city cemetery shall be conveyed to the purchaser by special warranty deed duly executed by the city manager and attested to by the City Clerk with the City seal impressed thereon. The deed shall contain a provision making the sale subject to the terms and conditions of this article applicable to the cemetery.

In purchasing a cemetery lot or space, the City of Taylor retains ownership of the land with only the interment rights being owned by the purchaser.

SECTION 4. Article 1 Section 6-6. - Interments and disinterments is amended to read as follows:

(a) No disinterment shall be allowed in the city cemetery except by the written consent of the city manager upon written order of the owners of said lot. Disinterment shall only be made under the direction of the cemetery authorities and in conformity with state laws. Before any grave in the cemetery is permitted to be opened for disinterment, a written order shall be required from the owner of said lot or space on which said grave is situated and the same shall only be opened after receiving written permission to open same from the city manager. Application for interring a body shall be made to the city sexton, and he/she shall issue a permit for such interment, providing such application by proper certificates, as required by the Taylor City Cemetery and state law. In said application for interment there shall be stated that said burial will take place and such evidence, as may be necessary, to show that the owner of said lot or space has consented to the burial of said remains on said lot or space. Application for interment must be made at the sexton's office, as follows:

(A) All interments and disinterments must be applied and requested for no later than 48 hours from the time of services. Saturday, Sunday, and Holidays set by the City of Taylor shall not count towards the 48-hour time frame.

(b) At the time of making of said application for interments the party making such application shall pay in full to the sexton any applicable charges in relation to the interment or disinterment.

Pre-payment of the cost for interment will not be accepted. Any pre-payment for the cost of interment previously accepted prior to the passing of this ordinance is only applied at face value and the difference between the amount pre-paid and the price at the time of interment will be due upon the interment application.

(c) In case of disinterment from a single grave or re-interment in spaces of other owners no allowance will be made for the grave vacated and a relinquishment of such grave to the city shall be required before an order is issued for disinterment.

(d) When single graves described in subsection (c) are vacated by disinterment by the view of re-interring in a higher priced grave or space the price originally paid for such grave or space shall be allowed in part payment on the new purchase price, the usual charge for disinterring and interring to be made in both cases.

SECTION 5. Article 1 Section 6-7. - Charges generally is amended to read as follows:

The city council may from time to time fix the prices at which lots or single spaces may be sold and may from time to time establish fixed charges for digging the graves and other services to be performed by the sexton.

SECTION 6. Section 6-9. Is deleted and reserved.

SECTION 7. Article 1 Section 6-10 Rules and Regulations is amended to read as follows:

The cemetery rules and regulations shall be contained in the City of Taylor Cemetery Rules and Regulations and have the same authority and may be enforced as if contained in the Code of Ordinances.

SECTION 8. The City Council hereby adopts, modifies, and amends the City of Taylor Cemetery Rules and Regulations now set forth in Exhibit "A" attached hereto and incorporated in this Ordinance as though fully transcribed herein for all purposes. The Rules and Regulations shall have the same authority of this Ordinance and may be enforced as part of this Ordinance having the same penalties prescribed for violation of a City ordinance.

SECTION 8. Article 1 Section 6-11 is deleted and reserved.

SECTION 9. ARTICLE II. - THIRD ADDITION TO THE CITY CEMETERY Section 6-27 is deleted and reserved.

SECTION 10. ARTICLE III. FOURTH ADDITION TO CITY CEMETERY Section 6-45. is deleted and reserved.

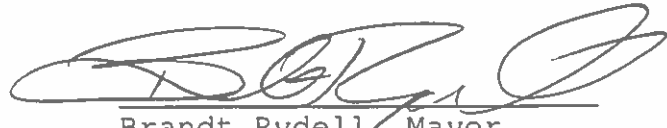
SECTION 11. ARTICLE III. FOURTH ADDITION TO CITY CEMETERY Section 6-46. is deleted and reserved.

SECTION 12. Prior ordinances of the City or the Taylor City Code dealing with or applicable to the City of Taylor Cemetery Rules and Regulations are hereby amended to the extent of any conflict herewith, and all ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance as adopted and amended herein, are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this Ordinance and any code or ordinance of the City, the terms and provisions of this Ordinance shall govern.


SECTION 13. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable and, if any phrase, sentence, paragraph or section of this Ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such invalid phrase, clause, sentence, paragraph or section. If any provision of this Ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

In accordance with Article 8 of the City Charter, Ordinance 2022-11 was introduced before the Taylor City Council on the 14th day of April 2022.

PASSED, APPROVED, and ADOPTED on the 28 day of April,
2022.


Brandt Rydell, Mayor

ATTEST:


Dianna McLean, City Clerk

APPROVED AS TO FORM:

Ted W. Hejl, City Attorney

CERTIFICATE

THE STATE OF TEXAS

COUNTY OF WILLIAMSON

I, Dianna McLean, being the current City Clerk of the City of Taylor, Texas, do hereby certify that the attached is a true and correct copy of Ordinance No. 2022-11, passed and approved by the City Council of the City of Taylor, Texas, on the 28 day of April, 2022, and such Ordinance was duly introduced, passed, approved and adopted at meetings open to the public and notices of the meetings, giving the dates, places, and subject matter thereof, were posted as prescribed by Government Code Section 551.043.

Witness my hand and seal of office on this 28 day of April, 2022.


Dianna McLean
City Clerk

Appendix: Cemetery Fees

Grave Openings	Weekday		After 3:30 pm and holidays/weekends
	9:00am - 4:00pm		
Normal	\$ 1,500.00	\$	1,625.00
Infant or Ashes	\$ 760.00	\$	890.00
Oversize	\$ 1,775.00	\$	1,900.00
Disinterment	\$ 2,160.00	\$	2,475.00
Miscellaneous services			
Transfer or sale of lots/spaces by grantee			Fee
			\$ 40.00
Location and marking of headstones			
			Fee
Headstone		\$	28.00
Family stone or Bench		\$	60.00
Sale of Cemetery Spaces			
			Fee
Adult space	**	\$	1,300.00
Infant or Ashes space	**	\$	650.00
Deed Issuance (Filing Fee)		\$	28.00

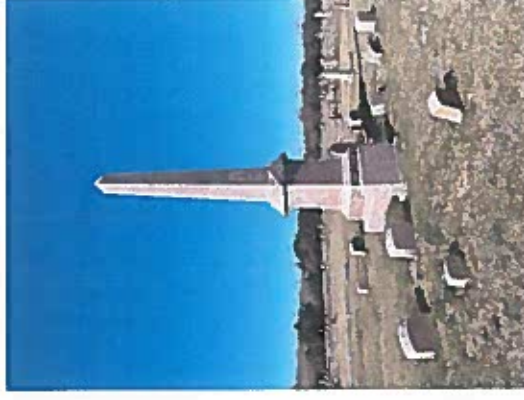
* Must be less than 5' long, 2' tall, 8" thick on a base 7' long.

If in excess of these measurements, price set by City Manager.

** + \$28.00 deed filing fee for each sale



**City of Taylor
Cemetery**
Est. 1889



Rules and Regulations Effective April 2022

512-352-3531
1101 East 4th Street
Taylor, Texas 76574
Office hours - 9-4 Mon-Fri

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Third Addition – All the above-mentioned rules apply to the Third Addition of the Taylor City Cemetery with the exception of the variances of headstones.

City Employees shall have the right to authorize the removal of any monument, statue, structure, article, shrub, tree, or flower placed in or upon any lot or space in the cemetery when in violation of the rules set forth in Ordinance Chapter 6-Cemetery. Any items removed with the exception of real or artificial flowers will be held for thirty (30) days from the date of removal and can be picked up at the City Cemetery Office during normal operating hours. Real or artificial flowers will be disposed of upon removal.

The City and city employees are not responsible for the condition of any flower or item placed on or removed from a lot or space.

TAYLOR CITY CEMETERY
400 Porter Street, Taylor, Texas 76574
512-352-3531

SECTION 11.0 RULES FOR BEAUTIFICATION AND IMPROVEMENT

In the beautification and improvement of the city cemetery, the plan as outlined on maps and plats of the third and fourth additions are made apart hereof shall be followed as far as practical. In order to prevent any interferences with said plan of beautification and improvement of said premises, the following rules and regulations shall be followed and strictly enforced.

FOURTH ADDITION-

1. All lots and spaces shall be maintained on a uniform level, and no lot shall be raised or terraced.
 2. No lot or space enclosure of any kind (i.e., fencing, stone, rock, etc.) whatsoever shall be permitted.
 3. No sign or other indication that a lot or space is "For Sale" or advertising services shall be permitted within the cemetery.
 4. One set or bouquet of real or artificial flowers may be placed per space in either a stone or bronze urn permanently affixed to the headstone or one PVC pipe rising no higher than two inches above the surface. No standing sprays or baskets of any kind shall be placed on lots or spaces.
 5. No solar or battery-operated lights of any kind shall be permitted to be placed on any lot or space within the cemetery.
 6. No monuments, statues, balloons, trinkets, vases, or artifacts of any kind i.e. glass, plastic, metal, cloth, ceramic, wood, resin, or clay shall be placed on lots or spaces.
 7. No iron, cement, wood, or wirework seats, benches, chairs, birdbaths, wire hooks, vases, crosses, wind chimes, or any garden decoration shall be placed on lots or spaces.
 8. No rocks, stones, pebbles, beads, or any material other than the natural grass shall be placed on lots or spaces.
 9. No planting of any flowers, shrubs, or trees is permitted in any lot or space. Planting will only be allowed with written authorization from the Cemetery Coordinator in the designated green spaces.
 10. All lots and spaces shall be covered with the natural grass, either planted or naturally grown back after an interment. Under no circumstances will the application of chemicals to prevent grass or vegetation from growing be allowed.
 11. Only United States flags to be permitted to be placed on lots and spaces.
 12. Placement of all flag poles must have written consent from the Cemetery Coordinator.
- condition of any flower or item placed on or removed from a lot or space.

(Continued on Page 19)

History

According to Williamson County property records the first cemetery land in Taylor was acquired in 1889. A tract of thirty acres in the John Winsett Survey was sold to the City of Taylor by John S. Barues and Jacob S. Whitmore.



The oldest burial site is that of the Vance family which dates back to 1853. The oldest stone marker found is that of John S. Miller who died in 1878 it is located in the northwestern section of the cemetery.

Today, the City of Taylor Cemetery occupies over 114 acres of rolling hillside located on East Highway 79, one mile east of Taylor City Hall.

**Ordinance No. 2002-43
CITY CEMETERY**

SECTION 1.0 PURPOSE

The purpose of this ordinance is to establish clear and unambiguous rules and regulations pertaining to the City Cemetery.

SECTION 2.0 DEFINITIONS

Words and terms used in this Cemetery Ordinance shall be given the meanings set forth in this Section. All words not defined shall be given their common, ordinary meanings, as the context may reasonably suggest. In case of a dispute over the meaning of a term not defined in this Ordinance, or over the application of a definition that is set forth, the City Attorney shall give a written interpretation of such terms and applications.

Cemetery - place that is used or intended to be used for interment, and includes a graveyard, burial park, or mausoleum.

Cemetery Purpose - a purpose necessary or incidental to establishing, maintaining, managing, operating, improving, or conducting a cemetery, interring remains, or caring for, preserving, and embellishing cemetery property.

Funeral Establishment - a place of business used in the care and preparation for interment or transportation of human remains, or any place where one or more persons, either as sole owner, in co-partnership, or through corporate status, are engaged or represent themselves to be engaged in the business of embalming or funeral directing.

Grave - a space of ground that is in a burial park and that is used or intended to be used for interment in the ground.

Human Remains - the body of a decedent.

Interment - the permanent disposition of remains by burial.

**SECTION 10.0 CEMETERY OPERATION AND
MANAGEMENT**

- All work performed in the cemetery including but not limited to the excavation of graves and setting of headstones by workmen not connected to the City of Taylor shall only be performed during the business hours set for by the Sexton.
- All vehicular traffic must be driven through the cemetery at a speed limit of fifteen (15) miles per hour on cemetery roads only. The driving or riding of vehicles or animals must remain on the cemetery roads and is not permitted on the lawns or walks unless by permission of the Sexton or City Manager.
- The City of Taylor reserves the right to fill and level graves at any given time.
- Funeral designs and floral pieces remaining from funeral services will be removed and disposed of when they become wilted or unsightly or after 7 business days from the interment, whichever occurs first. Persons desiring to retain any such design or piece must remove the piece within 48 hours after the interment. In no case will city employees attempt to locate the designs or floral pieces.
- Funeral Directors and Funeral Homes will be held responsible and liable for the action of all vehicle drivers or others employed by them while within the grounds of the cemetery.
- All pets must be leashed at all times when on cemetery grounds. All animal waste is the sole responsibility of the owner and must be removed immediately.
- The cemetery visiting hours are open to the public between 7:00AM and 7:00PM Sunday through Saturday unless otherwise posted.
- The city retains the right to remove or trim any and all greenery, not limited to trees, shrubs, bushes, or grass.

Interment Right - the right to inter the remains of a decedent in a space.

Lot - spaces in a cemetery owned by an individual that is used or intended for use for interment, eight (8) adjoining graves or spaces.

Perpetual Care - the maintenance, repair and care of all places in the cemetery.

Cemetery Care - the maintenance of the cemetery consists of leveling graves, moving, bi-annual clean-up and all water repairs.

Perpetual Care Cemetery - a cemetery for the benefit of which a perpetual care trust fund is established as provided by State law.

Plot Owner - a person:

- a. in whose name a space or lot is listed in a cemetery organization's office as the owner of the exclusive right of sepulture; or
- b. who holds, from a cemetery organization, a certificate of ownership or other instrument of conveyance of exclusive right of sepulture in a particular space or lot in the organizations cemetery.

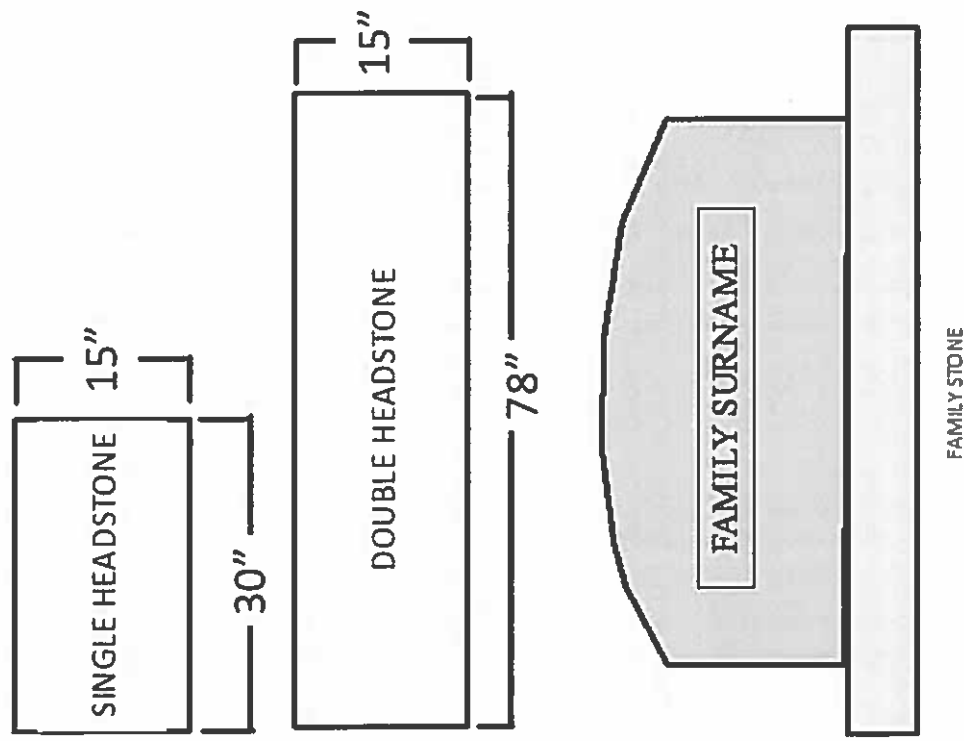
Remains - either human remains or cremated remains.

Sepulture - burial of remains or interment of remains, or a burial place.

Cemetery Clerk, Authority of:

- a. Person in charge of a cemetery who has the same powers, duties, and immunities granted by law to:
 - a police officer in the municipality in which the cemetery is located; or
 - a constable or sheriff of the county in which the cemetery is located if the cemetery is outside a municipality.

- b. A person who is granted authority under Subsection (a) shall maintain order and enforce the cemetery organization's rules, state law, and municipal ordinances in the cemetery over which that person has charge and near the cemetery as necessary to protect cemetery property.



Space - a single grave for burial of remains, but no more than two sets of remains when one set of remains are ashes.

Space – single standard grave for burial of remains may consist of:

- Two sets of remains when *one* set of remains are ashes.
- Two sets of remains when both remains are infants
- Two sets of remains when both remains are ashes.

Standard Grave – the standard size of a grave in this ordinance is thirty-six (36) inches wide, ninety-six (96) inches long and sixty (60) inches deep.

Standard Grave - the standard size of a grave in the ordinance is thirty-six (36) inches wide, ninety-six (96) inches long and sixty (60) inches deep.

Oversized Grave - the oversized size of a grave in the ordinance is thirty-seven to forty-five (37-45) inches wide, ninety-six (96) inches long and sixty (60) inches deep.

Infant Grave - the standard size of an infant grave in the ordinance is thirty-six (36) inches wide, forty-eight (48) inches long and thirty-sixty (36) inches deep. Infants may not be placed at the foot of an existing occupied grave of a family member or non-family member.

Ashes Grave - the standard size of a grave for Ashes in the ordinance is thirty-six (36) inches wide, forty-eight (48) inches long and twenty-four (24) inches deep. Ashes may be placed at the foot of an existing occupied grave of a family member or a non-family member with written consent of the said family.

SECTION 3.0 MANAGEMENT OF THE CEMETERY

The city manager shall have general charge and supervision of the city cemetery and shall have full authority to employ, hire and fire any of said employees that he may deem necessary. The city manager shall have authority to employ a sexton also known as, Cemetery Clerk, or Cemetery Coordinator, who shall have charge of the day-to-day operation of said cemetery under the control and direction of the city manager. The city manager shall cause to be kept duplicate records of all lots and spaces sold so that the same can be found and properly identified and he shall see that all maps and plans of the grounds are preserved.

PROTECTIVE SLABS, HEADSTONES OR FAMILY HEADSTONES

The erection and placing of all monuments, headstones, slabs, and markers shall be under the direction and supervision of the Sexton and no monument, headstone, slabs, and markers shall be placed in the cemetery without 48-hour notice prior to the setting. All monuments, headstones, slabs, and markers shall be placed upon proper foundation as prescribed by the Sexton which will be adequate to sustain the weight of the monument, headstone, slab, or marker. All headstones, monuments, and markers must meet the following specifications and approved by the Sexton before being erected or placed in the cemetery. All monument, headstone, slab, and marker work shall be performed during the posted business hours of the cemetery by an official monument business.

FOURTH ADDITION:

- Single headstone shall not exceed fifteen (15) inches in width and thirty (30) inches in length and shall be placed flush to the ground. Double headstone shall not exceed fifteen (15) inches in width and seventy-eight (78) inches and length and shall be placed flush to the ground.
- Footstones shall not exceed fifteen (15) inches in width and thirty (30) inches in length and shall be placed flush to the ground.
- Family headstone or family bench shall be allowed on a lot eight (8) spaces purchased as a single lot and shall be placed in the center of said lot on a base not to exceed a length of eight-four (84) inches, a width of fifteen (15) inches.

THIRD ADDITION

- Single headstone shall not exceed six (6) inches in height above the surface of the ground nor more than fifteen (15) inches in width and thirty (30) inches in length
- Double headstone shall not exceed six (6) inches in height above the surface of the ground nor more than fifteen (15) inches in width and seventy-eight (78) inches in length.
- Footstone shall not exceed twelve (12) inches in width and twenty-four (24) inches in length and must be placed flush to the ground.

9.3 Said foundation shall be supported by six (6) perpendicular concrete piers, one at each corner of the foundation and one in the center of each side of same. Each such pier shall be at least eight (8) inches in diameter, shall extend to a depth of not less than two (2) feet below the bottom of the grave and shall be reinforced with one-half-inch steel rod which shall extend from the bottom of such pier up into the foundation and shall have a hook at its top which hooks over one of the reinforcing rods in the foundation.

9.4 All concrete used in such foundation and piers supporting same shall be made of Portland cement, washed sand and washed gravel in the following proportions, to wit: One (1) part cement, two (2) parts sand and four (4) parts gravel. No cement shall be poured for such foundation or piers until the forms, reinforcing rods and their placement and security thereof have been inspected and approved by the city Cemetery Clerk. When the pouring of concrete is commenced, it shall continue without intermission, as near as practicable, until all concrete used in such foundation and piers is poured.

SECTION 4.0 CONVEYANCE OF LOTS AND SPACES

All lots and spaces in the city cemetery shall be conveyed to the purchaser by special warranty deed duly executed by the city manager and attested to by the City Clerk with the City seal impressed thereon. The deed shall contain a provision making the sale subject to the terms and conditions of this article applicable to the cemetery.

In purchasing a cemetery lot or space, the City of Taylor retains ownership of the land with only the interment rights being owned by the purchaser.

SECTION 5.0 TRANSFER OR SALE OF LOTS AND SPACES BY GRANTEE

Owners of a lot in the city cemetery shall not allow interments to be made in their lot for remuneration nor shall any transfer or assignment or sale of any lots or spaces or an interest therein be valid without the consent in writing of the Mayor of the city of Taylor endorsed upon such transfer or assignment. A fee of thirty dollars (\$30.00) shall be charged for the making of said transfer.

SECTION 6.0 INTERMENT AND DISINTERMENT

(a) No disinterment shall be allowed in the city cemetery except by the written consent of the city manager upon written order of the owners of said lot. Disinterment shall only be made under the direction of the cemetery authorities and in conformity with state laws. Before any grave in the cemetery is permitted to be opened for disinterment, a written order shall be required from the owner of said lot or space on which said grave is situated and the same shall only be opened after receiving written permission to open same from the city manager. Application for interring a body shall be made to the city sexton, and he/she shall issue a permit for such interment, providing such application by proper certificates, as required by the Taylor City Cemetery and state law. In said application for interment there shall be stated that said burial will take place and such evidence, as may be necessary, to show that the owner of said lot or space has consented to the burial of said remains on said lot or space. Application for interment must be made at the sexton's office, as follows:

(A) All interments and disinterments must be applied and requested for no later than 48 hours from the time of services. Saturday, Sunday, and Holidays set by the City of Taylor shall not count towards the 48 hour time frame.

(b) At the time of making of said application for interments the party making such application shall pay in full to the sexton any applicable charges in relation to the interment or disinterment. Pre-payment of the cost for interment will not be accepted. Any pre-payment for the cost of interment previously accepted prior to the passing of this ordinance is only applied at face value and the difference between the amount pre-paid and the price at the time of interment will be due upon the interment application.

(c) In case of disinterment from a single grave or re-interment in spaces of other owners no allowance will be made for the grave vacated and a relinquishment of such grave to the city shall be required before an order is issued for disinterment.

(d) When single graves described in subsection (c) are vacated by disinterment by the view of re-interring in a higher priced grave or space the price originally paid for such grave or space shall be allowed in part payment on the new purchase price, the usual charge for disinterring and interring to be made in both cases.

8.3 The "cemetery land purchase fund" shall be established as a "special revenue fund" and used only for the purchase of additional land for the city cemetery. Initially 5% of the proceeds from the sale of cemetery spaces shall be allocated to the "cemetery land purchase fund".

8.4 The percentage allocation of amounts derived from the sale of cemetery spaces to each of the authorized funds as set forth herein may be changed by motion of the City Council from time to time.

SECTION 9.0 PROTECTIVE MEMORIALS OR SLABS

Protective memorials or slabs, more commonly as "ledgers", may be placed on owner's lot in the cemetery, provided such protective memorial or slab, the foundation for same and the supports thereof meet the following requirements:

9.1 Such protective material or slab shall not exceed thirty-six (36) inches in width and ninety (90) inches in length and no part thereof, with the exception of marker thereon or elevated portion with tablet for inscriptions, shall extend more than four (4) inches above the level of the surface of the ground as determined in each instance by the city Cemetery Clerk. In the event any marker or elevated portion with tablet for inscriptions is embodied in or placed upon such protective memorial or slab, such marker or elevated portion shall not be more than fifteen (15) inches in width, thirty (30) inches in length, four and one-half (4 1/2) inches in height on its low side and six (6) inches in height at its highest point, height as used in this sentence meaning height above the main surface of the protective memorial or slab.

9.2 Such protective memorial or slab shall be set at least one inch in a concrete foundation and such foundation shall extend at least three (3) inches under the full length of both ends and both sides of the protective memorial slab. Both ends and both sides of the foundation shall not be less than ten (10) inches in width and twelve (12) inches in depth, and shall be reinforced with not less than two (2) half-inch rods in each end and shall extend the full length of each end and each side and shall be located two (2) inches from the bottom of the foundation and five (5) inches apart. No part of such foundation shall be less than two (2) inches below the level of the surface of the ground as determined in each instance by the city Cemetery Clerk.

SECTION 7.0 CHARGES GENERALLY

The city council may from time to time fix the prices at which lots or single spaces may be sold and may from time to time establish fixed charges for digging the graves and other services to be performed by the sexton.

(See Appendix: Cemetery Fees Page 20)

SECTION 8.0 CITY CEMETERY FUNDS

There are hereby established three funds consisting of the "cemetery operating fund", "cemetery permanent fund" and the "cemetery land purchase fund" whose uses and sources of revenue are prescribed as follows:

8.1 The "cemetery operating fund" shall be established as an "enterprise fund" and used to finance day-to-day operating expenses of the cemetery including but not limited to payment for services of the Cemetery Clerks, utility costs, capital outlay items, equipment maintenance, grounds maintenance activities and minor improvements for the cemetery as may be needed. Revenue from all fees and charges for services identified in Section 7.0 with the exception of portions of the principal amounts derived from sale of cemetery spaces as defined below, shall be deposited into and accounted for in the "cemetery operating fund".

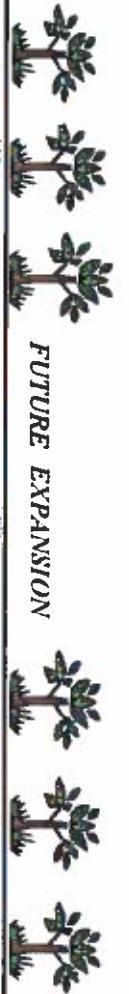
Likewise, all interest or income derived from investment of the balances of any of the three cemetery funds and all rents or lease income derived from cemetery land, shall be deposited for use in the "cemetery operating fund". Initially, 70% of the proceeds from the sale of cemetery spaces shall be allocated to the "cemetery operating fund".

8.2 The "cemetery permanent fund" shall be established as a "trust and agency fund" and held in trust by the city, subject to control by the City Council. The principal of such fund shall be invested in securities of the same class and character as permitted by the City's Investment Policy that is adopted annually. Initially, 25% of the proceeds from the sale of cemetery spaces shall be allocated to the "cemetery permanent fund". Revenue and interest received from such cemetery trust fund investments shall be transferred to the cemetery operating fund and devoted to the perpetual care, upkeep preservation and beautification of the grounds, lots, graves, monuments and markers in the city cemetery.

**TAYLOR
CITY
CEMETERY**

1101 East 4th St.
Taylor, TX 76574
512-352-3531
OFFICE HOURS M-F 9-4

FUTURE EXPANSION



To Thrall

