## POLICY

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ROCKY VIEW COUNTY Cultivating Communities	Title: Cemetery Perpetual Care Fund
Legal References: Cemeteries Act Municipal Government Act Cemetery Master Plan	Policy Category: Business Services
<b>Cross References:</b> Procedure PRO-217 Perpetual Care Fund Bylaw C-6947-2010 Master Rates Bylaw	Effective Date: March 15, 2011 Revision Date(s):

## Purpose:

To establish a long-term funding strategy for perpetual care.

## **Definitions:**

• "Perpetual Care Fund" means the funds and/or property received by the County for the purpose of providing perpetual care, as defined under the Cemeteries Act, R.S. A. 2000, c. C-3, for a Cemetery, Columbarium or Mausoleum, or any particular part of a Cemetery, Columbarium or Mausoleum.

## **Policy Statements:**

- 1. Rocky View County recognizes the need to set aside sufficient funds for the future maintenance and care of County cemeteries in a separate reserve Perpetual Care Fund.
- 2. The interest earned on the Perpetual Care Fund shall be sufficient to fund the long-term maintenance of the cemetery.
- 3. Contribution levels to the Perpetual Care Fund shall be established in accordance with the County's Cemetery Master Plan and the Cemetery Perpetual Care Procedure.
- 4. Funds derived from gifts, bequests or donations for purposes of endowing any grave lots or any part of the Cemetery that are received by the County will be placed in the Perpetual Care Fund, and shall be used for the purpose expressed in the gift, bequest or donation.
- At the time a Cemetery is closed to future interments, the Perpetual Care Fund shall be funded to at least the minimum level recommended by the Cemetery Master Plan and in accordance with Section 7.1 of Bylaw C-6947-2010.

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