

**§ 96.06 CEMETERY TRUSTEE DESIGNATED; TREATMENT OF CEMETERY FUNDS.**

(A) The trustee of all cemetery funds will be the City Clerk/Treasurer. The City Clerk/Treasurer will sell all burial lots, collect all funds and manage those funds pursuant to applicable laws and rules set by the state and the City Commission.

(B) A perpetual care and maintenance trust fund has been established by the Smiths Grove Cemetery in financial institutions. It is further resolved and understood, that the principal amount of these deposited perpetual funds is irrevocable and shall remain untouched.

(C) As set forth by the Attorney General of the Commonwealth of Kentucky, 20% of the gross selling price for each grave lot shall be deposited in the perpetual care trust fund. Any and all interest earned from the funds of the city cemetery will be used for the purpose of maintaining or improving the city cemetery.

**(Res. 05-11, passed 7-25-11)**