BY-LAWS OF ST. PAUL LUTHERAN CHURCH PINE GROVE MILLS CEMETERY TEAM

12/2/2022

Article I Name, Location and Objective

Section 1. The Team shall be known by the name of the Pine Grove Mills Cemetery Team (Team). The Team shall be formed of members of the St. Paul Lutheran Church (Church). The Pine Grove Mills Cemetery (Cemetery) is owned by the Church and is located along the west side of South Nixon Road 1/10 mile north of state route 45 in Pine Grove Mills, Pennsylvania in the township of Ferguson in the county of Centre. The Church is located at 277 Pine Grove Road in Pine Grove Mills, Pennsylvania, in the township of Ferguson in the county of Centre.

<u>Section 2</u>. The objective of the Team shall be to manage the Cemetery, providing for the decent burial of the dead or any legal disposition of human remains, and to perpetually maintain the Cemetery. The Cemetery shall be made available for public use.

<u>Section 3.</u> The Team shall be composed of six Trustees (Trustees) and in all aspects it shall be governed by the Church constitution and by these by-laws which the Trustees shall adopt and the Church Congregation Council (Council) shall authorize.

Article II Non-Profit Declaration

<u>Section 1.</u> The Team is organized exclusively for non-profit purposes as a community service, an element of the Church's mission. Income from the sales of Cemetery lots, from investments, and donations will be used as follows:

- 1. To pay ordinary and necessary expenses of operating, maintaining, and improving the Cemetery.
- 2. To secure additional Cemetery real property.
- 3. To maintain a perpetual care fund that provides a source of income for the Cemetery operation.
- 4. To support the Church's mission.

<u>Section 2.</u> No part of the net earnings of the Team shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the Team shall be authorized and empowered to pay reasonable compensation for services rendered.

Notwithstanding any other provision of these articles, the Team shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in the furtherance of the objective of the Team.

<u>Section 3.</u> In the event of dissolution of the Church, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government for a public purpose. Any such assets not so disposed of shall be disposed of by a court of Competent Jurisdiction of Centre County exclusively for such purposes or to such organization or organizations, as said Court shall determine which are organized and operated exclusively for such purposes.

Article III Election of Trustees

<u>Section 1.</u> The Council shall have the authority to appoint new trustees. Trustees must be members of the Church.

<u>Section 2.</u> Trustees shall serve for a period of three years. Trustees may serve an unlimited number of three-year terms if they are willing and capable of performing the duties of the trustees.

<u>Section 3.</u> If a vacancy occurs in the Team, either by death, resignation, or otherwise, it shall be filled by a new appointment and the person thus appointed shall serve during the unexpired term of his predecessor.

Article IV Duties of Trustees

<u>Section 1.</u> The duty of the Trustees is to administer all aspects of the Cemetery including: to set and administer rules and regulations, manage finances, manage maintenance and upkeep, plan for the future, secure land as needed, maintain accurate lot records and maps, negotiate and enter into cemetery support agreements and keep the Cemetery a respectful place to visit.

<u>Section 2.</u> The Trustees shall meet as needed for the transaction of business but no less than twice a year. Trustees may call a special meeting as the occasion may require.

<u>Section 3.</u> To conduct official Team business, two-thirds of the entire board of six Trustees must be present at meetings.

<u>Section 4.</u> Team meetings shall be scheduled with the expectation that all Trustees will be present.

Article V Officers and Their Duties

<u>Section 1.</u> A Team Leader, Secretary, and Treasurer shall be elected from Trustees of the Team for a term of one year. The office of Secretary and Treasurer may be held by the same person at the discretion of the Trustees.

<u>Section 2.</u> The Team Leader, or in his/her absence another officer, shall call the meetings to order, and shall so preside that the business of the Team shall be transacted in a dignified and orderly manner (Roberts Rules of Order). In the absence of the officers, the most senior (length of service) trustee shall so preside.

<u>Section 3.</u> The Secretary shall keep correct minutes of all the business that is done and record the same in a book provided for this purpose. The Secretary shall be appointed the business manager for Cemetery operation. As business manager, the Secretary will be responsible for maintaining Cemetery lot records and maps; issuing new lot deeds, corresponding with new and existing lot owners; managing all contract work at the Cemetery; and serving as the point of contact for the Cemetery. The Secretary shall serve as the liaison to the Council.

<u>Section 4.</u> The Treasurer shall receive all money for lots sold, and from other sources, and shall pay all bills at the order of the Team Leader and Secretary. The Treasurer shall also maintain a correct accounting of all money received and disbursed. The Treasurer shall provide financial reports to the Council on request and for the Church annual report.

<u>Section 5.</u> The Team Leader, Secretary, and Treasurer shall constitute a standing Team for Cemetery business and sale of lots and shall be authorized to make such sales. Business not covered by these by-laws shall be brought to a meeting of the Trustees.

Article VI Lot Price and Deed

<u>Section 1.</u> The price of lots for burial shall be determined by the Trustees of the Team and may be adjusted from time to time.

<u>Section 2.</u> Cemetery lots shall be free to persons unable to afford lots. In all such cases, persons must secure permission from the Trustees to bury their dead and be governed by the selection of the Trustees as to location. The Trustees shall set eligibility guidelines.

<u>Section 3.</u> The Team shall transfer the ownership of burial lots to grantees by issuing a Cemetery lot deed. The deed must be signed by the Team Secretary and Team Leader and stamped with the corporate seal to be recognized by the Team. The deed is recorded in Team records only and shall not be a matter of public record.

Article VII Management of Assets

<u>Section 1.</u> Seventy-five percent (75%) of the money collected from Cemetery lot sales shall be placed in a trust fund. The purpose of this fund is to generate income to maintain the Cemetery.

<u>Section 2</u>. The monetary asset investment philosophy of the Team's trust fund is to maximize the total rate of return (income plus capital appreciation) consistent with a prudent regard to safety of principal. The minimum goal for investment rate of return shall be to exceed the inflation rate, as measured by the National Consumer Price Index, on an annualized basis.

<u>Section 3.</u> Monetary assets of the Team's trust fund shall be managed by a professional investment manager selected by the Trustees. The investment manager's primary objective shall be to preserve principal and produce an acceptable total return on assets under management.

<u>Section 4.</u> The Team shall have the right to donate money to the Pine Grove Mills Union Cemetery at the discretion of the Trustees and Council.

<u>Section 5.</u> In order to manage the Cemetery effectively, the Team shall manage financial assets separately from the church under the authority of the Council. To support the use of the church's facilities, the Team shall compensate the church on a yearly basis with an amount agreed upon by the Trustees, Church Finance Team, and Council, with final approval from the Church Congregation.

<u>Section 6.</u> Cemetery expenditures must be budgeted and approved by the Team. Expenditures for Cemetery improvement of \$7500 or more must be approved by the Council.

<u>Section 7.</u> The Cemetery shall be covered by insurance with sufficient value to protect the assets of the Church and its members.

Article VIII Cemetery Ground Rules and Regulations

<u>Section 1.</u> The lot owners, their heirs or other responsible party shall have the responsibility of erecting new headstones and markers. All care and upkeep of the headstones and markers are the responsibility of the record lot owners, their heirs or assignees.

<u>Section 2.</u> The Team retains the right to remove headstones and markers that are in poor condition, unsightly, dilapidated or a safety hazard after notification to the record lot owners, their heirs or assignees when possible. When a safety hazard exists, caused by the defective marker foundation, the Team may fund costs involved in restoring the marker foundation to the current specifications and resetting the marker. The costs will be billed to the lot owners, their heirs or assignees when possible.

<u>Section 3.</u> Temporary markers will be allowed to remain until such time as a monument is placed on the grave. The Team retains the right to remove the temporary marker after notification to the record lot owners, their heirs or assignees.

Section 4. Permanent headstones or markers must have a minimum 30-inch-deep concrete footer that is flush with the surrounding ground level. The footer must extend so that there is a minimum 4-inch border on all sides of the headstone or marker. The grading must be finished with at least 3" of topsoil providing a gradual slope into the outer edge of the footer. The slope must be tapered back 1' (one foot) for each 1" (1 inch) rise. The area must be seeded with high-grade grass seed.

<u>Section 5.</u> Headstones and markers must be placed within and in alignment with the south-west boundary of the lot.

<u>Section 6.</u> No fences, curbs, steps, structures, or other obstructions are permitted on grave lots in the Cemetery. Foot markers must be flush with the ground. A bench headstone is permitted if placed according to Article VIII Section 5.

<u>Section 7.</u> Installation of mausoleums or tombs must be approved by the Trustees and will only be permitted on designated lots in the Cemetery.

<u>Section 8.</u> No pets except service animals are permitted in the Cemetery.

<u>Section 9.</u> Visitation in the Cemetery is permitted from dawn to dusk. No visitation is permitted after dark.

<u>Section 10.</u> Planting of flowers, bushes, trees or other growing plants is not permitted on Cemetery lots. The Team shall have the right to remove any plantings made in violation of this rule.

<u>Section 11.</u> Floral arrangements may be placed next to headstones, markers or mausoleum.

<u>Section 12.</u> Flower containers and wreath holders must be non-glass and non-breakable. In-ground holders may be used but must be installed so the top is flush with the surrounding ground level.

<u>Section 13.</u> Floral arrangements, both natural and artificial, shall be removed from graves during the first three weeks of March and the last two weeks of October each year and at other times at the Team's discretion.

<u>Section 14.</u> Open flames or live candles shall not be permitted.

<u>Section 15.</u> Cemetery lots are to be used for no purpose other than the burial of the dead. Lot deeds are grants of rights to burial only. Any attempt to use the lots for any purpose other than the burial of the dead shall cause ownership of such lots to revert to the Church.

Article IX Burial Regulations

<u>Section 1.</u> Interment at the Cemetery shall be limited to human remains or cremains.

Section 2. Concrete vaults or crush-proof receptacles must be used in all burials.

<u>Section 3.</u> A one-fourth lot may contain the ashes of up to three cremains. Burial of cremains may be placed over an existing interment. Only one upright monument or marker shall be placed on one-fourth lot. (One lot contains 4 full burial spaces)

<u>Section 4.</u> Containers used for cremains must be approved for direct burial. The container must be buried at least eighteen inches deep.

<u>Section 5.</u> Disinterment must be coordinated by a local funeral director and must be conducted according to State and Local regulations. A permit is required from a Commonwealth of Pennsylvania Vital Records Registrar.

<u>Section 6.</u> Excavation of graves must be completed by an excavation contractor approved by the Trustees. The excavation contractor shall be responsible for leveling and seeding the grave and grounds damaged by the grave excavation and interment process for a period of one year after the initial excavation. The Team is not responsible for burial expenses including the expense of snow removal from driveways and walkways.

Article X Lot Assignment, Transfer, Repurchase, Resale, Abandonment

Section 1. Lot Assignment

Only person(s) listed as grantee on issued Team deeds have the right to assign to an heir or assignee. A Cemetery lot grantee(s) may assign a lot or portion of a lot to another person or persons by providing a copy of the original deed to the Team and by requesting approval in writing from the Team. The letter must be signed and notarized by all persons listed as grantees on the original deed. If the lot or portion of lot was previously assigned by the grantee, surviving assignees must also sign the letter.

If grantees of the original deed are deceased, heirs and/or assignees of the original grantees may assign a lot or portion of a lot to another person or persons by providing a copy of the original deed to the Team and requesting approval in writing from the Team. The letter must be signed and notarized by all heirs and/or assignees of the original deed grantees. In the absence of the original deed, the letter must state that the deed was lost.

Upon receipt of a copy of the original deed and approval of the lot assignment change request letter, the Team Secretary will issue a letter of approval to the requester(s).

The original deed grantee(s) (or if they are deceased, their heirs and/or assignees) shall retain the right to assign and must approve all assignment changes. The deed grantee(s) may request a transfer of a lot to a new grantee.

Section 2. Lot Transfer

A Cemetery lot grantee(s) may transfer a lot or portion of a lot to another person or persons by returning the original deed to the Team and requesting approval in writing from the Team. The letter must be signed and notarized by all persons listed as grantees on the original deed and by any assignees of the lot or portion of the lot the grantee wishes to transfer.

If grantees of the original deed are deceased, heirs and/or assignees of the grantees listed on the deed may request a transfer by returning the original deed and requesting approval in writing from the Team. The letter must be signed and notarized by all heirs and/or assignees of the original deed grantees.

In the absence of the original deed, the letter must state that the deed was lost.

Upon receipt of the original deed and approval of the lot transfer request letter, the Team will issue a new deed(s) to the new grantee.

Once a transfer is approved by the Team and a new deed(s) is issued, only the new grantee(s) or their heirs have the right of assignment and transfer.

Section 3. Lot Repurchase

The Team may repurchase a lot or portion of lot that will not be used by the lot grantee.

A Cemetery lot grantee(s) must return the original deed and request in writing that the Team repurchase the lot or portion of lot. The letter must be signed and notarized by all persons listed as grantees on the original deed and by any assignees of the lot or portion of the lot the grantee wishes to sell back to the Team. The Team will pay up to 50% of the prevailing rate of lots in the Cemetery. In the absence of the original deed, the letter must state that the deed was lost.

Section 4. Lot Resale

The resale of Cemetery lots by lot grantee(s) or their heirs must be approved by the Team. Lots shall not be sold for greater than the prevailing rate.

Section 5. Lot Abandonment

Abandonment of any Cemetery lot by the lot holder, as determined by the trustees, shall constitute a reversion of the ownership thereof to the Team.

Article XI By-Laws and Amendments

<u>Section 1.</u> These By-laws may be amended from time to time by a vote of two-thirds of the entire board of Trustees at a meeting called for that purpose provided that at least two weeks' notice of the meeting shall have been given. Changes in the by-laws must be approved by the Council.

Section 2. These By-Laws supersede all previous versions.
Section 3. These By-Laws were approved on (Date)
<u>Section 4.</u> In this document a lot refers to a numbered cemetery lot, which could include multiple burial spaces, or it could refer to a columbarium niche.