

First Presbyterian Church  
Tallahassee, Florida  
Columbarium  
Policies and Procedures

Preface. From the earliest days, Christians have been concerned with the reverent disposition of the bodily remains of the dead. Such remains were typically placed in cemeteries, crypts, and columbaria set aside for this purpose – often on church grounds. In recent years, cremation has become more common in the United States, mainly for reasons of economy and sound stewardship. As cremation becomes widely practiced, however, the question of how best to deal with the “ashes” has become a matter of concern. From a theological and liturgical point of view, the interment of ashes in a niche is the equivalent of the committal of a body to the earth.

The *Directory for Worship* of the Presbyterian Church (USA) provides guidance for a Service of Witness to the Resurrection (Funeral or Memorial) and a Service of Committal. Regarding the Service of Committal, the Directory reads,

Members and friends of the family of the one who has died should gather at the graveside or crematorium for a service of farewell, which is to be conducted with simplicity, dignity, and brevity. The service includes readings from Scripture, prayers, words of committal, and a blessing, reflecting the reality of death, entrusting the one who had died to the care of God, and bearing witness to faith in the resurrection of the dead. The Service of Committal includes burial in the earth or at sea or entombment in a crypt or columbarium. Whether committing a body or cremated remains, the Service of Committal is the same.

Among the marks of the Reformed tradition is “A faithful stewardship that shuns ostentation and seeks proper use of the gifts of God’s creation.” By providing a setting where bodily remains may be committed “in sure and certain hope of the resurrection,” First Presbyterian Church is offering a service that is pastorally sensitive, theologically sound, and liturgically consistent.

1. Definitions. In this document, “Columbarium” signifies all the structures and grounds in the Church courtyard, which is the fenced outdoor space between the sanctuary and the education building. The primary component is a structure containing niches, uniform in size, of the capacity to hold the remains of two (2) people, for the interment of the ashes of cremated humans only.

2. Administration and management. The administration and management of the Columbarium is under the authority of the Session. During planning and construction, there is an ad hoc committee reporting to the Session. During operation, there is a standing Columbarium Committee, the membership of which is approved by the Session. The Columbarium Committee reports directly to the Session. The Columbarium

Committee is charged with the regular administration and management of the Columbarium in accordance with the Policies and Procedures in this document. Fees for niches and gifts to the Columbarium Fund will be deposited in a Columbarium Fund account separate from other operating funds, endowment and facility funds.

3. Eligibility. The Columbarium shall be restricted to the interment of ashes in niches of current or past member(s) of First Presbyterian Church; spouses of members; natural or adopted children, step-children, or grand-children of members; parents or step-parents of members; and current or past ministers of the church.

4. Niches and ornamentation. Niches are uniform in size. Each niche is 8 in. wide by 8 in. high by 10 in. depth. Each niche shall be covered with a granite plate, uniform in size, which shall be engraved in uniform font only with the name(s) and dates of birth and death of the deceased. No other forms of ornamentation are allowed in the Columbarium, including flowers.

5. Cost. A fee of \$3000 / \$3500 / \$4000 (see fee schedule in item 10 below) confers the right to exclusive use of a niche for the cremains of one or two persons. A schedule of fees and methods of payment is included at the end of this document. This fee includes the cost of inscriptions on the niche. This fee does not include these or any other expenses: professionally licensed cremation and the purchase of urns or other appropriate containers for ashes to be placed in niches. The amount of this fee is calculated to include costs of building the facility, costs of engraving, and costs for ongoing care of the Columbarium in its entirety. The amount of the payment for this exclusive right may be changed by the Session if necessary in order to reflect changing operational costs. Such changes shall apply only to new Registered Licensees and will not be retroactive to existing Registered Licensees. There will be no assessments, future, or ongoing charges.

6. Rights and limitations. The duly executed Interment Agreement is only a license to use the niche. No real property right or interest is created. The legal title to all niches and plaques and other Columbarium property shall at all times remain with the Church. The exclusive right to use a reserved niche may not be sold or transferred except to First Presbyterian Church. The church shall make a good faith effort to safeguard the Columbarium and the contents of each niche, but is not, however, responsible for any loss due to fire, vandalism, theft, natural disasters, or any other cause. It is the intent of the Church to maintain the Columbarium indefinitely. The Church reserves the right, however, to move, remodel, or otherwise alter the Columbarium; in the unlikely event that moving, removing, or relocating the Columbarium becomes necessary, every reasonable effort shall be made to notify the family of the deceased. In the unforeseeable event that the Columbarium can no longer be maintained, a reasonable effort shall be made to notify the person(s) designated on the Application, in order to allow such person(s) to receive the cremated remains. If the Session determines that funds are not sufficient to initiate construction, fees received to that point will be fully refunded.

7. Interment Services. Services in the Columbarium for the interment of ashes in niches will be arranged by the Pastor in consultation with the family of the deceased and in accord with the Church's policy on funerals. Only an ordained minister may conduct the interment service. There shall be no interments without some approved form of Christian service of Witness to the Resurrection.

8. Application and Reservations. Reservation for interment in niches may be made only by those eligible, as set forth above. Specific niches, identified by number, for the interment of cremains may be reserved by eligible persons upon payment of designated fees and execution of required documents at the time of reservation. Any niche not previously reserved may be selected by the person making the reservation. A schedule of fees and methods of payment is included at the end of this document. A contract form for the reservation of a niche is attached to this document. The reservation may not be transferred to any person except eligible persons as defined above. Designation of the person to be interred may be changed to an eligible person as set forth above by a request in writing from the holder of the reservation at any time prior to death. A reservation may be surrendered by its holder, upon written notification, to the Columbarium Committee. If such a surrender occurs within ten (10) years of the reservation being made, fifty percent of the amount that was paid will be returned to the holder, with a letter stating the other fifty percent is a gift to the Columbarium Endowment Fund. After ten (10) years, no refunds will be made. In the event that no interment shall have occurred within five years after the death of a person to whom a Certificate of Reservation has been issued, and upon no response after 90 days of a certified letter sent to his or her last known address and/or the addresses of known family members, the Session may terminate the reservation upon recommendation of the Columbarium Committee. It shall be the responsibility of the holder of the reservation to keep the church advised at all times of the current mailing addresses of themselves, the person for whom the niche is reserved, and the next of kin of the designee or legal representative. The holder of the reservation will normally be the individual whom the church would contact for any reason.

9. Access. The Columbarium will normally be accessible during the Church's weekday business hours and on Sunday.

10. Fee schedule and method(s) of payment.

Fee for reserving one niche:

\$ 3,000.00 during the first three months of the Columbarium fund-raising campaign.

\$ 3,500.00 after the first three months of the campaign and for the following six months.

\$ 4,000.00 after the first nine months of the campaign.

Payments may be made as a one-time lump sum, or  
Payments may be made in 3 equal installments with due dates every month for the first phase (for a total of \$3,000); 3 equal installments with due dates every two months for the second phase (for a total of \$3,500); 3 equal installments with due dates every two months for the third phase (for a total of \$4,000).

Method of payment may be by check or by credit card

Upon full payment, a copy of the duly executed Certificate of Reservation will be delivered to the person making the reservation, who will also be known as the “Registered Licensee.” This certificate shall evidence the right of use by the Registered Licensee or their immediate family.

It should be noted that all payments for Columbarium fees are not tax deductible since a good or service is being received in return for the payment. However, contributions to the Columbarium Endowment Fund (whether for general purpose or for Columbarium fixtures) are fully tax deductible in the year of the contribution. Please contact your tax professional for complete tax deductibility rules.

**Certificate of Reservation**

Name of applicant(s) making reservation: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone/cell: \_\_\_\_\_ Email: \_\_\_\_\_

Name of contact person #1: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone/cell: \_\_\_\_\_ Email: \_\_\_\_\_

Name of contact person #2: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone/cell: \_\_\_\_\_ Email: \_\_\_\_\_

First Presbyterian Church has received payment in the amount of \_\_\_\_\_ for the reservation for the Columbarium by the above named for: \_\_\_\_\_

Columbarium niche number: \_\_\_\_\_

This reservation and use of the Columbarium is subject to the Columbarium Policies and Procedures and any changes which are hereafter made to the Columbarium Policies and Procedures by the Session.

\_\_\_\_\_  
Signature of person making reservation

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of person making reservation

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature for the Columbarium Committee

\_\_\_\_\_  
Date