

First Presbyterian Church
Tallahassee, Florida
Columbarium Policy
Adopted August 16, 2020

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.

The Session of First Presbyterian Church has adopted the following procedures to guide the administration, management, and upkeep of the Columbarium; any previous policies and procedures are superseded by this Policy.

1. Definitions. In this document, “Church” refers to First Presbyterian Church of Tallahassee, Florida. “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 of the Columbarium is ultimately under the authority of the Session. The Property Team or its successor is charged with the regular administration, management, and upkeep of the Columbarium in accordance with the procedures described in this document, and with reporting its actions to the Session.

3. Columbarium Fund. Fees for niches and gifts to the Columbarium Fund will be deposited in a Columbarium account within the operating budget and kept separate from other operating funds. When a sufficient surplus has accumulated to open an endowment fund the Session shall establish a separate Columbarium Fund to allow investment of the surplus, future gifts to the Fund, and accumulated fees that exceed the routine operating costs of the Columbarium. The purposes of the Columbarium Fund shall be (1) to ensure ongoing care and upkeep of the Columbarium and (2) to support future expansion of the Columbarium at such time as the Session and Endowment Management Committee approve a recommendation to add a second structure containing additional niches, in accordance with the original Columbarium design. The Endowment Management Committee of First Presbyterian Church is charged with overseeing and administering the Columbarium Fund consistently with the guidelines for other special funds set out in the Endowment and Gifts Plan.

4. Eligibility. Interment of ashes in the Columbarium shall be restricted to current or past Church members; spouses of members; natural or adopted children, step-children, or grandchildren of members; parents or step-parents of members; and current or past ministers of the Church.

5. Niches and ornamentation. Niches are uniform in size. The internal dimensions of each niche are 11 ½ inches wide by 11 inches high by 11 ¾ inches deep. Each niche is 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, except to the extent that flowers may be provided in connection with a service of interment.

6. Cost. A fee of \$4,000 confers the right to exclusive use of a niche for the remains of one or two persons. A schedule of fees and methods of payment is included at the end of this document. This fee does not include these or any other expenses: the inscription on the niche, 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, 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.

7. 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 the Church (see paragraph 8). 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, to allow such person(s) to receive the cremated remains.

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. The person(s) making the reservation may select any niche not previously reserved. 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. If no interment occurs within five years after the death of a person to whom a Certificate of Reservation has been issued, the Property Team will report to the Session that the reservation may be subject to termination. If there is no response after 90 days to a certified letter sent to the last known address of the deceased and/or known family members, the Session may terminate the reservation. 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. Interment Services. Services 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 presbyter (minister, elder, or deacon) may conduct the interment service. There shall be no interments without a Christian Service of Witness to the Resurrection in a form approved by the Pastor or Session.

10. Memorial Inscriptions. The granite structure containing niches incorporates two Memorial Columns upon which may be inscribed the name(s), year of birth, and year of death of persons already deceased whose remains are not interred in the Columbarium. Memorial inscriptions will occupy one line only. The eligibility requirements for persons memorialized on the Memorial Columns shall be the same as for the interment of ashes: current or past Church members; 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. Engraving of memorial inscriptions will ordinarily take place on a quarterly basis. Space for memorial inscriptions cannot be reserved in advance.

11. Application for Memorial Inscriptions. A form for memorial inscriptions is attached to this document. The fee for memorial inscriptions is listed in paragraph 13, below, and includes the cost of engraving.

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

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

Fee for reserving one niche: \$4,000.00.
This fee **does not include** the cost of engraving.

Fee for engraving one niche front: \$ 250.00.
This fee covers the engraving of the name, date of birth, and date of death of each person whose cremated remains are interred in the columbarium.

Fee for a one-line inscription on a Memorial Column: \$1,000.00.
This fee **includes** the cost of engraving the name, year of birth, and year of death of each person memorialized.

Payments may be made as a one-time lump sum or in monthly installments. The method of payment may be by check, credit card, or direct deposit.

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 that person's 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 — Niche

Name(s) 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 are 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 Session

Date

Certificate of Reservation — Memorial Inscription

Name of applicant making request: _____

Address: _____

Telephone/cell: _____ Email: _____

First Presbyterian Church has received payment in the amount of \$1,000.00 for a one-line inscription to appear on a Memorial Column of the Columbarium of First Presbyterian Church with the following information:

Name: _____

Year of Birth: _____

Year of Death: _____

This request 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 for the Session

Date

Revised 07/2020