

**RULES, REGULATIONS, CONDITIONS AND RESTRICTIONS
GOVERNING THE CANA MEMORIAL COLUMBARIUM
OF
FIRST UNITED METHODIST CHURCH OF BOISE CITY, INC.
(AKA CATHEDRAL OF THE ROCKIES)**

The Cana Memorial Columbarium (the “Columbarium”) of the First United Methodist Church of Boise City, Inc., also known as The Cathedral of the Rockies, (the “Church”) provides a holy place for the interment of deceased people’s ashes following cremation. The following Rules, Regulations, Conditions, and Restrictions (the “Rules”) are designed to protect both the interest of the Church and the purchaser(s) of an interment location in the Columbarium, or the estate/survivor of a person interred (the “Grantee”). The Church will strive to fairly apply and enforce these Rules to preserve the sanctity and beauty of the Columbarium.

1. Purpose: The Church has established the Columbarium for those wishing to be interred in a sacred and secure location at a cost that is typically less than traditional burial and requires less space for interment providing greater stewardship over land use. The Columbarium is overseen by the Church’s Legacy Society whose mission is to support the Church and its ministries through its endowment fund. Any surplus funds above the costs of Columbarium will be added to the Legacy Society’s Endowment Fund.

2. Applicability: The Grantee of the Columbarium interment location (hereinafter referred to as a “Niche”) agrees to accept and comply with these Rules together with any additions, corrections or amendments that may become necessary from time to time. These Rules bind the Grantee and any heirs, successors, administrators, executors and assigns. Grantee agrees that these Rules are enforceable by the Church and its successors.

3. Eligibility: The Columbarium is a private facility and interment in the Columbarium may be utilized by natural persons who are members of the Church, their parents, spouses or children (natural or adopted), and other Christians having an affiliation with the Church as are specifically approved by the Church Council or its designee.

4. Interment Permit: Individuals who meet the eligibility requirements and have paid the designated fee will be issued an Interment Permit granting the right to inurn the cremated remains of one or two natural persons specifically named in the Interment Permit.

5. Interment in a Niche: Interment of cremated remains within a Niche shall be limited to human remains of a maximum of two (2) individuals in approved containers. Cremation must be performed by an actively licensed crematory facility. An original Death Certificate and other documents required for final disposition of cremains must be submitted prior to interment.

6. Ownership of Columbarium and Niches: The Church owns the Columbarium and all niches. The Grantee acquires no property rights in the Columbarium, any of its Niches, or any of the Church’s property. The Interment Permit confers only the right to inurn the cremated remains

of the designated person in the identified niche pursuant to the Church's applicable policies and procedures, as amended by the Church from time to time.

7. Donations: The fair market value of the Niche reserved under the Interment Permit is disclosed on the Interment Permit based on the estimated fair market value at the time the Interment Permit is issued. The amount of the donation that is deductible for federal income tax purposes is limited to the excess of money (and the fair market value of donated property other than money) donated by the Grantee over the fair market values stated herein. Grantee should consult with a tax adviser on this matter regarding federal and state income taxes.

8. Contributions: Any money or donated property received by the Church for the Columbarium that is not contingent upon any reservation of a Niche will be deemed a contribution to the Legacy Society Fund. Any money or donated property (other than money received by the Church under the Interment Permit) in excess of the Niche fair market value will not be returned to the Grantee or the heirs of the Grantee except under the Grantee's ten (10) day cancellation rights as specified in the Interment Permit.

9. Surrender of a Niche: The Grantee or the heirs of the Grantee may determine at a future date that they have no need for the Niche subscribed to under the Interment Permit. In the event the Grantee or the heirs of the Grantee elect to surrender title of the Niche to the Church, the Church will issue a donation receipt to the Grantee or the heirs of the Grantee for the Niche fair market value received by the Church under the Interment Permit. The Church will not accept title to a Niche that contains cremated human remains.

10. Segregation of Funds: The amount received by the Church in connection with the Columbarium and all expenses incurred or disbursements made by the Church in connection with the Columbarium will be accounted for in the Legacy Society Fund separate and apart from all other congregational funds. The Church reserves the right and discretion to distribute and/or apply any funds excess of such reserve funds for general fund expenses or special projects consistent with the mission and ministries of the Church.

11. Use of Funds: Use of funds will be under the express control of the Church Legacy Society whether the source is from donations, gifts, contributions, fees, memorials bequest or any other means. Grantee agrees that the Church may spend such funds, at the Church's sole discretion, for any purpose in accordance with the Legacy Society Fund rules that are consistent with the mission and ministries of the Church.

12. Availability of Rules: The Rules are available in the Church office during regular Church office hours and at the Columbarium Mission web pages at the Church web-site <https://cathedraloftherockies.org/>.

13. Amendments: The Church reserves the right to revise the Rules and the Grantee recognizes that amendments to the Rules may be made at any time as may be deemed necessary by the Church for the benefit of all parties.

The Church will advise Grantee of any changes electronically or by mail to the Grantee's address of record at the Church.

In the event the Grantee does not concur with any revision that makes a substantial and material change to the Columbarium from its original design or operation, Grantee is entitled to request:

1. Cancellation of the Interment Permit.
2. Return of the Niche fair market value that was received by the Church from the Grantee under the Interment Permit or issuance of a donation receipt by the Church for the Niche fair market value received by the Church under the Interment Permit.

In the event an individual named in the Interment Permit has been interred in the Columbarium at the time of the amendment, Grantee may remove the cremains and will be issued a donation receipt by the Church for the niche fair market value received by the Church under the Interment Permit.

The request for cancellation of the Interment Permit and for the return of the Niche fair market value that was received by the Church from the Grantee under the Interment Permit or for the donation receipt for the Niche fair market value that was received by the Church from the Grantee under the Interment Permit may be accomplished by either of the following options:

1. The request may be delivered to the Church during regular Church office hours no later than forty-five (45) calendar days from the date of the Rules revision.
2. The request may be forwarded by First Class U.S. Mail. Any request forwarded by U.S. Mail must be postmarked by the U.S. Postal Service no later than forty-five (45) calendar days from the date of the Rules revision.

Any and all requests for cancellation of the Interment Permit, for the return of the Niche fair market value that was received by the Church from the Grantee under the Interment Permit or for a donation receipt for the Niche fair market value that was received by the Church under the Interment Permit that are delivered to the Church office after forty-five (45) calendar days from the date of the Rules revision will not be honored and any and all requests forwarded by First Class U.S. Mail will not be honored if the request is postmarked by the U.S. Postal Service later than forty-five (45) calendar days from the date of the Rules revision. All requests for cancellation of the Interment Permit under this section will be reviewed by the Church Council which has the final authority and discretion to determine what is a substantial and material change to the Columbarium. Once the Interment Permit is cancelled, the Niche will revert to the Church and all rights to the Niche will be terminated.

14. Primary Grantee: The primary Grantee listed on the Interment Permit for the Niche is designated as the sole Grantee of the Niche in the event of any disputes about priority or custody of the Niche.

15. Use of Property: The Grantee understands and accepts the Niche is for the sole purpose of interment of human cremains and no other use is permitted.

16. Availability: If, for any reason, the Niche specified in the Interment Permit cannot be opened at the time of need, the Church may provide an alternate space, temporarily, so as not to delay the committal service, with no liability to the Church.

17. Urn Requirements: Cremains will not be accepted unless they are in a container (the "Urn") approved by the Church. Unless otherwise designated on the Interment Permit, the Urn is must be from a source to be identified by the Church at the Grantee's expense.

18. Engraving: The Church has the sole right to specify the format, the layout and the engraving of a capstone marker of the Niche. Unless otherwise designated on the Internment Permit, the capstone must be from a source identified by the Church and all costs connected with purchasing and engraving of the capstone shall be the responsibility the Grantee. The engraving on the capstone will be based on the name(s) as listed on the Interment Permit and shall be in the following format: name, year of birth and year of death.

19. Disturbance of Cremains: A Niche is intended for the cremains of the person(s) designated on the Interment Permit. The Grantee must submit a written request to the Church to change location or cause cremains to be removed from their Niche. The Church Council or its designee will consider the written request from the Grantee to change locations or to remove the cremains from the Niche at the regularly scheduled meeting that follows the Church's receipt of the written request. No changes to the Niche are allowed unless approved by the Church Council or its designee.

20. Interment Order Request: The Grantee must submit a written request to the Church for the interment of cremains of any person(s) other than the person(s) designated in the Interment Permit. The person(s) designated by the Grantee, other than the person(s) designated in the Interment Permit, must be in compliance with item 2 of the Rules. The Church Council or its designee will consider the written request from the Grantee at the regularly scheduled meeting that follows the Church's receipt of the written request. No changes to the Niche are allowed unless approved by the Church Council or its designee and written notification of such approval is provided.

21. Transfer of Grantee's Niche: A request for transfer of a Grantee's Niche must be submitted to the Church Council in writing and the request must be in compliance with item 2 of the Rules. The Church Council or its designee will consider the written request from the Grantee at the regularly scheduled meeting that follows the Church's receipt of the written request. No transfer shall be effective until evidence of such transfer has been filed and approved by the Church Council or its designee.

22. Identification of Cremains: The Church, its employees, representatives, or agents shall not be responsible or liable for the identification of the cremated human remains of any person at the time of inurnment or at any subsequent time. Permanent marking of the deceased's name and the date of death will be required on all cremated human remains containers delivered to the Church for placement within a Niche. The Church shall have no duty to ensure that the cremated human remains are those of the person as identified on the container. The Church is entitled to rely on Grantee or other person responsible for interment as to identification of such remains.

23. Errors: Should cremains be placed by the Church in a Niche other than the Niche assigned under the Interment Permit, the limit of the remedy or redress is as follows:

- a** Assigned Niche is vacant – Cremains placed by the Church in a Niche other than the assigned Niche. The Church will move the cremains to the Niche assigned under the Interment Permit at Church expense.
- b** Assigned Niche is occupied – The same Niche was assigned in error on more than one Interment Permit and the Niche assigned under the Interment Permit is occupied with the cremains under another Interment Permit with the same Niche number. The Church will offer the Grantee the right to select one of the following options:
 - a.** Request a new Niche Location.
 - b.** Request the cancellation of the Interment Permit and return the Niche fair market value received by the Church under the Interment Permit.
 - c.** Request the cancellations of the Interment Permit and the Grantee may elect to receive a donation receipt from the Church for the Niche fair market value received by the Church under the Interment Permit.

24. Access to Church: The Church reserves the right to establish the hours that the Columbarium will be open and available for visiting or services. Requests for visitations or services that are outside of the established hours should be coordinated with the Church staff.

25. Interment Hours: Interment services will occur at a date and time established by the Church staff in consultation with the family or other representative of the deceased.

26. Control of the Church: All improvements of any kind in or around the Columbarium are under the strict control of the Church. Any type of work including, but not limited to, opening and sealing of niches, engraving, installation or removal of memorials, interments or disinterments, or Columbarium work and any materials, equipment, devices, outside agents, or products shall be under the exclusive control of the Church. The Grantee recognizes that he/she/they have no authority to make improvements or alterations to the Columbarium in any manner. The Church may, at its discretion, remove any improvements or alterations made by the Grantee, or a representative of the Grantee, at the expense of the Grantee.

27. Decorations: The Church, at its sole discretion, will provide flowers, plants or decorations within the Columbarium area. Requests for flowers, plants or decorations for use during services will be approved by Church staff in consultation with the family and removed by the family or the Church within 24 hours after the service.

28. Maintenance: The Church shall provide routine maintenance of the Columbarium with the associated costs budgeted and paid for out of the Church's operating funds. The Legacy Society may reimburse the Church for maintenance or improvement costs out of available Legacy Society

funds. All trees, shrubs, streets and other improvements adjacent to the Columbarium are considered appurtenances to the Church and not part of the Columbarium. No endowment is established for perpetual care of the Columbarium.

29. Right to Alter and Use Property: The Church reserves the right to change the boundaries and make improvements as it sees fit. The Church reserves the right of ingress and egress as may be necessary.

30. Pre-Development Subscriptions: The Church will accept pre-development donations for Niches, the construction of which will be completed at some future time. Once construction has been completed in the initial section of the Columbarium, the Church agrees to have Niches available to any person(s) who has subscribed during the pre-development process.

If the section of the Columbarium is not completed at the time of need for a Grantee who has made a pre-development donation for a Niche, Grantee or the heirs of the Grantee may select one of the three options listed below:

- a Request the Church to cancel the Interment Permit for the Niche and to return the Niche fair market value received by the Church under the Interment Permit.
- b Request the Church to cancel the Interment Permit for the Niche and to issue a donation receipt for the Niche fair market value received by the Church under the Interment Permit.
- c Request the Church to temporarily store the remains until the selected Niche is available.

31. Verbal Agreements and Instructions: Grantee agrees that no verbal agreements or verbal instructions shall bind or obligate the Church for any reason. The rights of the Grantee are provided for in the Rules.

32. Dissolution of the Church and/or Columbarium: The Grantee acknowledges that the Church cannot guarantee that it will be able to continue operations of the Columbarium forever. The Church Council, in its sole discretion, may determine that the Columbarium must be relocated, removed, changed, or dismantled.

The Church agrees to make a reasonable attempt to locate the Grantees to inform them of the Church's intended actions. Notification of such action(s) shall be published in the church newsletter and by First Class U.S Mail to the address on record at least sixty (60) days prior to such action. The Grantee, heirs, representatives, assignees, agents, executors, or administrators are responsible for providing current notification information, and further agree to abide by the Church Council's decisions/actions.

In the event of the dissolution of the Church and/or Columbarium, the Church will arrange for the transfer of urns, at Church expense, to a location and setting deemed suitable by the Church Council. Grantee has the right to request a transfer to any other location or setting, but such transfer, including compliance with all state or federal laws or regulations, shall be at Grantee's sole expense. In the event the Grantee cancels the Interment Permit for the Niche and transfers

the urn to any other location or setting upon actions by the Church as defined under Dissolution of the Church, the Church will issue a donation receipt for the Niche fair market value received by the Church under the Interment Permit.

All funds set aside for such change required by dissolution of the Church and/or Columbarium will be under the control of the Church Council and under no circumstances shall any person(s) be entitled to a return of the Niche fair market value that was received by the Church under the Interment Permit.

33. Abandonment: If no cremains have been interred within twenty-five (25) years from the date the Interment Permit is issued, and the holder of the Interment Permit cannot be located after good faith efforts by the Church, the Interment Permit shall expire and the Niche shall revert back to the Church. Good faith efforts shall consist of one or more combination of contact by phone, electronic mail or U.S. mail.

34. Limitation of Liability: The Church will take reasonable precautions to protect and preserve the Columbarium. The Grantee agrees that the Church is not liable for damages or loss caused by circumstances and events beyond its control including, but not limited to acts of nature, fire, vandalism, theft, accidents, riots, terrorism, military action or strikes. In the event of loss or damage to any item within the reasonable control of the Church, Grantee agrees that the full extent of any damages recoverable from the Church shall be limited to actual damages, but in no event more than the Niche fair market value that was received by the Church under the Interment Permit.

35. Authority to Operate: The Church, as a recognized religious non-profit organization, claims any exception and exemption available to it under the statutes in effect now or later enacted.

36. Disclaimer: The Church expressly discloses to Grantee that it is not a mortuary or funeral establishment. The Church, its employees, representatives, or agents make no representations that the Church provides mortuary services or any other service that requires licensing by the State of Idaho. The Church does not provide mortuary services nor are any of its employees, agents or representatives subject to any such requirements or holding themselves out to be funeral directors, embalmers, apprentices, assistants, morticians or by any other titles which might be construed as to claim any type of regulated position. Grantee agrees that no such representations are enforceable against the Church.

37. Warranties: The Church makes no guarantees or warranties concerning the durability or expected life or condition of grounds, facilities or products offered to the Grantee. Grantee is limited to the rights and remedies provided in these Rules.

38. Agents or Representatives: The Church may, at its sole discretion, appoint individuals to serve it in the operations or administration of the Columbarium. The duties and powers of any such representative will be under the strict control of the Church, but only to the scope encompassed by the Rules. The Church may establish a means of handling emergency, unique or special situations as they may arise without effect on the Rules.

39. Subject to Laws: The Interment Permit is subject to the applicable laws and regulations of the State of Idaho. If any portion of the Interment Permit or the Rules is in violation of the applicable laws and regulations of the State of Idaho, the Church shall be given the opportunity to make the appropriate amendment. The Church reserves the right to amend specific items without effect on other provisions as set forth or as may be amended.

40. Disputes: All unresolved disputes between the parties must be settled through Christian mediation. Christian mediation is a biblically faithful dispute resolution process administered by trained conciliators who are certified by the Institute for Christian Conciliation. The prevailing party in any dispute is entitled to recover such reasonable costs and attorney fees as the mediator determines is fair under all of the circumstances.

41. Severability: In the event any portion of these Rules is determined to be in violation or contrary to any law, ordinance, rule or regulation, the church will be allowed to make the specific corrections or amendments necessary without effect upon other portions of these Rules.