

**Tamaroa Cemetery Association
P.O Box 39
8050 U.S.Route 51
Tamaroa, Illinois 62888**

The organizational legal papers of the Tamaroa Cemetery Association are maintained in a Safe Deposit box located at the First National Bank in Pinckneyville, Illinois. A copy of the following by-laws and Trustee job descriptions will also be maintained in a file

As per instructions from legal authorities, it is required that any organization operating as a non-profit entity should have on file a copy of the by-laws and revisions of the same for information required by the organization to qualify the same for tax-exempt status. This does not relieve the organization from mandated State and Federal tax burdens relating to the operation of the facility.

BY-LAW AND JOB DESCRIPTIONS OF THE TAMAROA CEMETERY ASSOCIATION. A NOT FOR PROFIT ORGANIZATION MANAGED BY A GROUP OF APPOINTED TRUSTEES TO ASSURE THE INFINITE CARE AND MAINTENANCE OF THE CEMETERY GROUNDS FOR FUTURE GENERATIONS.

ARTICLE 1. Organization of the Board of Trustees

The Board of Trustees shall consist of six (6) selected adults with a dedicated interest in the continuity of the Association's goals and long range plans, and make every effort to attend to the selection of future Trustees that will commit their ideas and plans to pass on the management of the Cemetery to their successors as time requires.

Trustees shall be appointed for a term of five (5) years, with the approval of the Perry County Board of Commissioners, and may serve consecutive terms with the approval of a majority of the Trustees and the Perry County Board. All Trustees will serve without pay during their tenure as a Trustee. Trustees may be compensated for out of pocket expenses incurred while acting as an agent for the Association in the performance of their official duties.

Under the leadership of the President, Trustees shall comply, with good intent and to the best of their ability, with all applicable State, Federal and Local laws governing the care and maintenance of cemeteries, including the Illinois Cemetery Care Act, the Illinois Computerized Oversight Data Base, the Illinois Cemetery Registration Act, and all State and Federal Tax laws.

Business meetings of the Association will normally be scheduled on the Third Tuesday in January, April, and September each year, at a time and place designated by the Trustees. The place and time of meetings will be convenient and open to any guests who may wish to attend or address the Trustees, subject to time and agenda considerations. The Trustees reserve the right to enter into executive session, by majority vote, for discussion. Special meetings may be called by order of the President to address specific topics as the need arises. At a special meeting, only business for which the meeting was called will be conducted.

Trustees shall be required to permanently reside within a twenty-five (25) mile radius of the

Village of Tamaroa, Illinois to assure their availability to meetings, committee appointments, etc. during their tenure as a Trustee. Any member not meeting this requirement shall forfeit their status as a Trustee. Any vacancies on the Board of Trustees will be filled as soon as practical.

Although specific duties are assigned in Article 2, all Trustees shall have equal input regarding the operation of the Cemetery, and all Trustees are considered TRUSTEES AS A GROUP. Each Trustee will be entitled to one vote on all issues before the Board, with the President breaking any ties. As a group, the Trustees will annually select officers during the January meeting, consisting of a President, Vice-President, Treasurer, and Recording Secretary. One member or otherwise elected officer will also be elected as Supervisor of the Custodian.

Article 2. Job Descriptions of Officers of the Organization

(A) The President shall be elected by acclamation of the majority of the Trustees present at the stated meeting calling for the annual election of officers. The duties of the President will be to preside over all meetings, appoint committees, and communicate with the Perry County Board concerning approval of newly selected Trustees. The President will maintain a record of the names and dates of appointment for all members, and keep Trustees informed as to the expiration date of the same. The President will execute all executive functions of the Board as required. The President will call special meetings as required. The President will ensure compliance with the Illinois Cemetery Registration Act, and the Illinois Cemetery Oversight Data Base entries. The President is an ex-officio member of all committees, and will be the public spokesperson for the Organization. The President shall have the authority to authorize any expenditure not in excess of five (5) percent of the annual operating budget without Board approval, however, the President shall only do so with just cause, making a reasonable effort to inform the Trustees as soon as possible. The President is, with the Treasurer, joint custodian of the Safe-Deposit Box and all items therein contained, and will pass on access to documents and records to the next Presidential successor. The President is entitled to one vote on all proposals.

(B) The Vice-President shall be elected by acclamation of the majority of the Trustees present at the stated meeting calling for the annual election of officers. The duties of the Vice-President shall be to preside over meetings in the absence of the President, and assume all duties and obligations relating to the President's office during the absence of the President. In case of a vacancy in the office of President, the Vice-President shall serve as President until the annual election of officers. The Vice-President is entitled to one vote on all proposals.

(C) The Treasurer shall be elected by acclamation of the majority of Trustees present at the stated meeting calling for the annual election of officers. The duties of the Treasurer shall consist of receiving all monies paid into the organization, keep a just and regular account of the same, and maintain records of income and expenditures. The Treasurer shall have the authority to pay all regular bills required for the operational function of the Cemetery without Trustee authorization. Any large or unusual expenditure, other than normal operational bills of the Cemetery, or as authorized by the President in section (A), must be approved by the Trustees. The Treasurer will make financial records available to any Trustee or the public, upon reasonable request, subject to the approval of the President. The Treasurer is designated as the official custodian of the investment portfolio, with all investments subject to the approval of the Trustees. The Treasurer shall, at all meetings, provide a report to the Trustees concerning the current financial condition of the Organization, including current balances in investments and

operational funds. The Treasurer shall be responsible for arranging any Federal and State tax returns are completed and filed as required by law. The Treasurer shall ensure that insurance requirements are met and paid, subject to the advice and consent of the Trustees. The Treasurer has the authority to employ any Certified Public Accountant, Certified Financial and Banking Institution, and Certified Financial Professional as needed, subject to the advice and consent of the Trustees, and if practical, located within Perry County, Illinois. The Treasurer shall be the custodian of all mail and correspondence. Correspondence will be reported to the Trustees, and replies will be performed as assigned by the President. The Treasurer is, with the President, joint custodian of the Safe-Deposit Box and all items therein contained. The Treasurer is not required to post bond at this time, subject to the advice and consent of the Trustees. The Treasurer is entitled to one vote on all proposals.

(D) The Recording Secretary shall be elected by acclamation of the majority of Trustees present at the stated meeting calling for the annual election of officers. The Recording Secretary shall be responsible for keeping a written record of all proceedings during stated and special meetings of the Trustees. The Recording Secretary shall be the custodian of said records. The Recording Secretary shall make these records available to any Trustee or the public, upon reasonable request, subject to the approval of the President. The Recording Secretary is entitled to one vote on all proposals.

(E) The Supervisor of the Custodian shall be elected by acclamation of the majority of Trustees present at the stated meeting calling for the annual election of officers. The Supervisor of the Custodian MAY be an otherwise elected officer, or a Trustee. The duties of the Supervisor of the Custodian will be to oversee the performance of the custodian, recommend salary changes to the Trustees, and inform the Custodian as to job expectations. The Supervisor of the Custodian is not entitled to a vote by virtue of this position alone.

(F) Trustees. Trustees not elected as officers are entitled to one vote on all proposals.

Article 3 Perpetual Care Declaration

At this time, The Tamaroa Cemetery Association does not operate as a Perpetual Care Cemetery as defined by Illinois Law, and is not governed by the requirements set forth for such and operation. The Association operates as a NOT FOR PROFIT ORGANIZATION, and is registered with the State of Illinois as such. The organization receives funds from donations from interested parties, interest on investments, and bequests from private individuals. These funds are used for the care and maintenance of the Cemetery grounds.

Article 4 Rules of Operation and Burial Sites

The Board of Trustees has exclusive authority to enact reasonable administrative rules and regulations to ensure proper care and maintenance of the Cemetery, as well as establishing prices for burial sites and services necessary to Cemetery operation. These rules, regulations, and prices become part of the minutes of the Association, and may be revised from time to time as circumstances require without by-law revision.

Article 5 Adoption of the By-Laws

The foregoing by-laws and job descriptions were presented to the undersigned Trustees present at a stated meeting of the Board of Trustees, and we accepted by a unanimous vote of the Board as the Official By-Laws of The Tamaroa Cemetery Association, P.O.Box 39, 8050 U.S. Route 51, Tamaroa Illinois.

Adopted January 21st, 2020.
