

**BY-LAWS OF
ALLEN CEMETERY ASSOCIATION**

(Revised 2014)

**ARTICLE I
OFFICES**

The principle office of the Association in the State of Nebraska will be located as follows:

Street Address:	C/O MERRI VINTON 26792 Mar Tee Beach Rd
City:	Battle Lake, MN 56515
County:	Ottertail
Zip Code:	56515

The registered office of the Association required by the Nebraska Nonprofit Corporation Act to be maintained in the State of Nebraska may be, but need not be, identical with the principal office in the State of Nebraska, and the address of the registered office may be changed from time to time by the Board of Trustees. The current registered office and agent in the State of Nebraska is as follows:

Agent:	DAVID J. NIELSEN
Address:	10330 Regency Parkway Drive, Suite #100
City:	Omaha, Nebraska
County:	Douglas
Zip Code:	681114

**ARTICLE II
MEETING OF MEMBERS**

Section 1. MEMBERS: All lineal descendants of W.H. Allen and Ruth E. Allen, their spouses and their lineal descendants and all lot owners in **ALLEN PIONEER CEMETERY** and their lineal descendants, surviving spouses or their lineal descendants, and such other persons as may be determined at any regular meeting of the Association are qualified to become members after completing an application in the form approved from time to time by the Board of Trustees.

Section 2. BIENNIAL MEETING. The biennial meeting of the members of the **ALLEN CEMETERY ASSOCIATION** shall be held at 2:00 p.m. on the last Sunday in April in odd numbered years starting in 2015 unless otherwise set by the Board of Trustees.

Section 3. SPECIAL MEETINGS. Special meetings of members of the **ALLEN CEMETERY ASSOCIATION** be called at any time by the President, on written request of any five (5) members of the association, which request shall state the purpose or purposes of such meeting, or by a majority of the Trustees and shall be held in the County of Washington, State of Nebraska, and at such date and time as the notice may state.

Section 4. NOTICE AND PLACE OF MEETINGS. Notice of the biennial meeting or any regular meeting of the **ALLEN CEMETERY ASSOCIATION** shall be published in The Blair Newspapers (The Enterprise and Pilot Tribune) of Blair, Washington County, Nebraska. This notice shall appear two (2) times, at least 15 days prior to and not more than thirty days prior to the scheduled meeting which notice shall specify the time, place and purpose of the meeting. All biennial meetings of the **ALLEN CEMETERY ASSOCIATION** shall be held in Washington County, Nebraska.

Notice of any special meeting shall be given at least two (2) days previously thereto by written notice delivered personally or mailed to each Trustee at his or her business or home address. Any Board action to remove a Trustee or to approve a matter that would require approval by the member if the Association had members pursuant to the Nebraska Non-Profit Corporation Act, shall, in the case of a special meeting, require seven (7) days notice. If mailed, such notice shall be deemed to be delivered five (5) days after it is deposited in the United States mail so addressed, with first class postage thereon affixed. If notice is given personally, such notice shall be deemed to be delivered when given to the Trustee. If sent by registered or certified mail, return receipt requested, such notice shall be deemed to be delivered on the date shown on the return receipt if signed by or on behalf of the addressee. Notice of the biennial meeting or regular meeting shall include a description of any matter that must be approved by the Trustees in accordance with the Articles of Incorporation, these By-Laws or by the Nebraska Nonprofit Corporation Act. Notice of a special meeting shall include a description of the matters for which the meeting is called. Any Trustee may waive notice of any meeting. The attendance of a Trustee at a meeting shall constitute a waiver of notice of such meeting except where a Trustee attends a meeting for the express purpose of objection to the Transaction of any business because the meeting is not lawfully called or convened.

Section 5. QUORUM. 10% of the members shall constitute a quorum for any meeting of the members of the **ALLEN CEMETERY ASSOCIATION.** In the absence of a quorum, the members present at any meeting may adjourn it from time to time for periods not exceeding ten (10) days until a quorum is obtained.

Section 6. VOTING. Each member shall be entitled to one (1) vote at any meeting of the members. All matters shall be decided by a majority of the members present and voting. Members may be represented by proxy in accordance with the Nebraska Nonprofit Corporation Act.

ARTICLE III
TRUSTEES

Section 1. GENERAL POWERS. Except as provided in the Nebraska Nonprofit Corporation Act or pursuant to the Articles of Incorporation, all Corporate powers shall be exercised by or under the authority of, and the affairs of the Association managed under the direction of the Board of Trustees who shall serve during the pleasure of this association. The business and affairs of the corporation shall be managed by the Board of Trustees. The Trustees and other officers of this corporation shall be vested with power as provided by laws of Nebraska, and shall have power to promulgate laws, rules and regulation, consistent with said laws for the management, control and endowment of said cemetery, with the right to purchase additional grounds for the same, to fix the prices of lots therein from time to time, to survey and plat said grounds and file such plats; to make and adopt such by-laws as they may think for the best interest of said association.

Section 2. NUMBER TENURE AND QUALIFICATIONS. The Board of Trustees shall consist of no fewer than five (5) members nor more than nine (9) who shall serve during the pleasure of this association. Each Trustee shall hold office for ten (10) years or until his or her successor shall have been elected and qualified by the **ALLEN CEMETERY ASSOCIATION**. The terms of office of the initial Trustees shall be staggered at the discretion of the Board of Trustees of the **ALLEN CEMETERY ASSOCIATION**. A Trustee elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office. Each Trustee shall serve a term commencing at the opening of the first regular or special meeting of the Board of Trustees held subsequent to his or her election.

Section 3. ELECTION OF TRUSTEES. The election of Trustees shall be from members of the association at the biennial meeting in accordance with the **ALLEN CEMETERY ASSOCIATION'S** By-Laws. All Trustees shall be elected to staggered terms.

Section 4. VOTING. At all meetings of the Board of Trustees, each Trustee shall have one (1) vote. Trustees may not cast a vote by agent or proxy.

Section 5. MANNER OF ACTING Except as otherwise provided in the Nebraska Nonprofit Corporation Act, the Articles of Incorporation, or these By-Laws, the act of the majority of the Trustees present at a meeting at which a quorum is present when a vote is taken shall be the act of the Board of Trustees.

Section 6. ANNUAL AND REGULAR MEETINGS. Unless otherwise scheduled by resolution of the Board of Trustees, the annual meeting of the Board of Trustees shall be held on the last Sunday in the month of September of each year at 1:00 p.m. unless provided otherwise by the Board of Trustees. The Board of Trustees shall provide by resolution the time and place for the holding of one or more additional regular meetings of the Board each year,

one of which may or may not be held in conjunction with the biennial meeting of the **ALLEN CEMETERY ASSOCIATION** in April of each odd year.

Section 7. SPECIAL MEETINGS. Special meetings of the Board of Trustees may be called at any time by the President or presiding Officer of the Board, or at the oral request of the majority of the Trustees and shall be held at the principal office of the Corporation or at such other place, either within or without of the County of Washington, State of Nebraska, and at such date and time as the notice may state.

Section 8. NOTICE. Notice of the annual or any regular meeting of the Board of Trustees shall be given at least thirty (30) days previously thereto and notice of any special meetings shall be given at least two (2) days previously thereto by telephone, written notice delivered personally, electronically, or mailed to each Trustee at his or her business or home address.

Section 9. PLACE OF MEETING. The Board of Trustees may designate any place, either within or without the County of Washington, State of Nebraska, as the place of meeting for any meeting called by the Board of Trustees. If no designation is made or if a special meeting be otherwise called, the place of meeting shall be the principal office of the corporation in the State of Nebraska, but if the Trustees shall meet at any place, either within or without the County of Washington, State of Nebraska, in accordance with these By-Laws, such meeting shall be valid.

Section 10. QUORUM. Except as otherwise provided in the Nebraska Nonprofit Corporation Act, the Articles of Incorporation or these By-Laws, a majority of the number of Trustees in office immediately before the applicable meeting begins shall constitute a quorum for the transaction of any business at any meeting of the Board of Trustees. If less than a quorum is present at any meeting, the majority of those present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum is present.

Section 11. PRESUMPTION OF ASSENT. A Trustee of the Association who is present at a meeting of the Board of Trustees at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his or his dissent shall be entered in the minutes or unless he or she shall file his or her written dissent to such action with the person acting as Clerk of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the Clerk of the Association immediately after the adjournment of the meeting. Such right to dissent shall not apply to a Trustee who voted in favor of such action.

Section 12. TELEPHONIC MEETINGS. Members of the Board or any committees of the Board may participate in a meeting through the use of a conference telephone or similar communications equipment so long as all persons participating in such meeting can hear one another. Participation in a meeting pursuant to this paragraph constitutes a presence in person at such meeting.

Section 13. ACTION WITHOUT A MEETING. Any action required to be taken at a meeting of the Board of Trustees, or any committee may be taken without a meeting, if a consent in writing, setting forth the action so taken, shall be signed by all of the Trustees, or all of the members of the committee, as the case may be. Such consents shall have the same effect as a unanimous vote. The consent may be executed by the Trustee in counterparts. The action taken under the consent shall be effective when the last Trustee signs the consent unless the consent specifies a different effective date.

Section 14. RESIGNATION. A Trustee may resign at any time by delivering written notice to the Board, its presiding Officer, or to the President or Clerk of the Association. The resignation is effective when the notice is effective under the Nebraska Nonprofit Corporation Act unless it specifies a later effective date.

Section 15. REMOVAL. At a meeting of the Board of Trustees all of the **ALLEN CEMETERY ASSOCIATION** called expressly for that purpose, Trustees may be removed pursuant to the Nebraska Nonprofit Corporation Act. A Trustee's term may be terminated upon adjournment of the third consecutive regular meeting of the Board held during such term at which such Trustee fails to attend provided a majority of the Trustees then in office vote for the removal.

Section 16. VACANCIES. Any vacancy shall be filled by election at a regular or special meeting of the Board of Trustees of the **ALLEN CEMETERY ASSOCIATION**. A Trustee elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office.

Section 17. COMPENSATION. Trustees shall not receive any compensation for their services, however, expenses may be allowed for attendance at each biennial, annual, regular or special meeting of the Board or committee of the Board or other corporate business based on corporate travel and reimbursement policies for employee business travel.

Section 18. CONFLICT OF INTEREST. A transaction in which a Trustee has a conflict of interest may be approved in advance by the vote of the Board of Trustees (or committee) if the material facts of the transaction and the Trustee's interest are disclosed or known to the Board (or committee) and the Trustees approving the transaction in good faith reasonably believe that the transaction is fair to the Association.

A Trustee of the Association has an indirect interest in a transaction if (1) another entity in which the Trustee has a material interest or in which the Trustee is a general partner is a party to the transaction or (2) another entity of which the Trustee is a Director, Officer or Trustee is a party to the transaction. A conflict of interest transaction is authorized, approved or ratified if it receives the affirmative vote of a majority of the Trustees of the Board (or committee) who has no direct or indirect interest in the transaction the presence of, or a vote cast by, a Trustee with a direct or indirect interest in the transaction does not affect the validity of the action taken if the transaction is otherwise properly approved. Each Trustee shall

disclose in writing annually any current relationship or transaction that has the potential of creating a conflict of interest.

ARTICLE IV
DERIVATIVE ACTION

Any trustee bringing a derivative action on behalf of the Association against the Board of Trustees pursuant to the Nebraska Nonprofit Corporation Act, shall submit the complaint in writing to the President or Chairperson of the Board who shall present the complaint at a regular or special meeting of the Board of Trustees for consideration within ninety (90) days from the date such complaint is received. The complaint shall state the grievance in sufficient detail to provide the Board a reasonable opportunity to respond. The association shall be permitted to submit interrogatories or request written statements under oath or other supporting documentation prior to the meeting. The complainant shall have thirty (30) days to respond to any such request prior to the meeting. The Board shall report its decision in writing to the complainant within ten (10) days after the date of the meeting or any adjournment thereof not to exceed a total of thirty (30) days, subsequent to the date on which such meeting was called. In the event the complainant is unsatisfied with the Board’s decision, a derivative suit may be brought by the complainant subject to the provisions of the Nebraska Nonprofit Corporation Act.

ARTICLE V
OFFICERS

Section 1. NUMBER AND DESIGNATION. The officers of the Board of Trustees shall be the President, Vice-President, and a Clerk, each of whom shall be elected by the majority vote of the Board of Trustees and shall be a Trustee of the Association and a Treasurer who may be elected from among the said Trustees or from among the members.

Section 2. ELECTION AND TERM OF OFFICE. The officers of the Board and the **ALLEN CEMETERY ASSOCIATION** shall be elected by the Board of Trustees at the annual meeting. Officers of the Association shall be elected for one (1) year terms.

Each officer shall hold office for one year or until his or her successor shall have been duly elected and shall have qualified or until his or her death or until he or she shall resign or shall have been removed in the manner hereinafter provided.

Section 3. RESIGNATION. An officer of the Board may resign at any time by delivering notice to the Association and may be accepted by a majority vote of the Board of Trustees at any meeting. A resignation is effective when the notice is effective pursuant to the Nebraska Nonprofit Corporation Act unless the notice specifies a future effective date.

Section 4. REMOVAL. Any officer of the Board may be removed by a majority vote of the Board of Trustees whenever in its judgment the best interest of the Association will be served thereby. Such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an Officer shall not of itself create a contract.

Section 5. VACANCIES. A Vacancy in the office of President by reason of death, resignation or otherwise shall be filled by the Vice-President until the next annual meeting of the Board of Trustees. Any other vacancy in any office by reason of death, resignation or otherwise, shall be filled for the unexpired term by majority vote at a meeting of Board of Trustees.

Section 6. THE PRESIDENT (CHAIRPERSON OF THE BOARD). The President shall be the chief executive officer of the **ALLEN CEMETERY ASSOCIATION** and shall have general charge of the business, affairs, and property of the Association, subject to the direction and supervision of the Board of Trustees. The President shall preside at all meetings of the members and the Board of Trustees when in attendance and shall have such other powers and duties as are assigned from time to time by the Board of Trustees. The President may sign, with the Secretary or any other proper Officer of the Board or any deeds, mortgages, bonds, contracts, or other instruments which the Board of Trustees has authorized to be executed.

Section 7. VICE-PRESIDENT. In the absence of the President or on the President's request, or in the event of the President's inability or refusal to act, the Vice-President shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. Any Vice-President shall perform such other duties as from time to time may be assigned by the President or by the Board of Trustees.

Section 8. CLERK. The Clerk shall record all proceedings of meetings of the members of the Board of Trustees and shall be responsible for the completeness and accuracy thereof. The Clerk shall be responsible for records of the **ALLEN CEMETERY ASSOCIATION** and its seal, shall give all notices required in a proper manner, affix the seal as required by law and see that all records, reports, bonds, statements, certificates, deeds, and other documents which are necessary for the corporation are properly made, kept and filed. The Clerk shall see that all actions of the Board are taken in accordance with the Articles of Incorporation, By-Laws, Standing Rules and the Nebraska Nonprofit Corporation Act. The Clerk shall have general charge of the minute books of the Association and in general, perform all duties incident to the office of Clerk and shall perform such other duties as are assigned from time to time by the Board of Trustees.

Section 9. TREASURER. The Treasurer shall have charge and custody and be responsible for all funds and securities of the Association, receive and give receipts for all securities and monies due and payable to the Association from any source whatsoever, deposit all such monies in the name of the Association in such banks, trust companies, or in other depositories as shall be collected in accordance with the provision of these By-Laws, and in general perform all the duties incident to the office of Treasurer and such other duties as, from time to time,

may be assigned by the President or by the Board of Trustees. If required by the Board of Trustees, the Treasurer shall give bond for the faithful discharge of his or her duties in such sum and with surety or sureties as the Board of Trustees shall determine. The Treasurer shall submit a written report to the Board each year on activities and the financial condition of the Association.

ARTICLE VI
INDEMNIFICATION OF TRUSTEES, OFFICERS
EMPLOYEES, AND AGENTS

To the extent permitted by law, the Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, including an action by or in the right of the corporation, by reason of the fact that he or she is or was a Trustee, officer, employee or agent of the corporation against expenses, including attorney fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action, suit or proceeding if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interest of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

To the extent permitted by law, the corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a Trustee, officer, employee or agent of the corporation against any liability asserted against him or her and incurred in such capacity or arising out of his or her status as such, whether or not the corporation would have the power to indemnify him or her against such liability.

The indemnity provided for by this Article shall not be deemed to be exclusive of any other rights to which those indemnified may be otherwise entitled, nor shall the provisions of this Article be deemed to prohibit the corporation from extending its indemnification to cover other persons or activities to the extent permitted by law or pursuant to any provision of the By-Laws.

Any indemnification under this Article, unless ordered by a court, shall be made by the corporation only as authorized in the specific case upon a determination that indemnification is proper in the circumstances because such person has met the applicable standard of conduct set forth in this Article. Such determination shall be made by the Board of Trustees or a committee thereof by a majority vote of a quorum consisting of Trustees who were not parties to such action, suit or proceeding or, if such a quorum is not obtainable, or, even if obtainable a quorum of disinterested Trustees so directs, by special legal counsel in a written opinion. Notification shall be given to the Nebraska Attorney General as provided by law.

Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding provided that a determination is made that the facts then known to those making the determination would not preclude indemnification. Payment shall be further conditioned upon receipt of an undertaking by or on behalf of such person to repay such amount unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation as authorized in the Article and written affirmation of his or her good faith belief that he or she has met the standard of conduct. In the case of joint representation by legal counsel selected by the corporation, such person shall, in addition, deliver a signed acknowledgement of potential conflict of interest signifying his or her agreement to seek independent legal counsel of his or her own choosing and at his or her own expense in the event a conflict of interest precludes joint representation at any time during the proceedings and waiver of any objection to the continuance of representation of the corporation by such legal counsel.

ARTICLE VII
WAIVER OF NOTICE

Whenever any notice is required to be given to any Trustees of the Association under the provisions of the Articles of Association, these By-Laws or the Nebraska Nonprofit Corporation Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be equivalent to the giving of such notice. A Trustee shall be deemed to have waived notice by attending a meeting and not raising an objection at the beginning of the meeting or as to any matters improperly noticed, at such time as the matter is presented.

ARTICLE VIII
PROHIBITION AGAINST SHARING IN CORPORATED EARNINGS

No Trustee, Officer or employee of or member of a committee connected with the Association or any other private individual, shall receive any of the net earnings or pecuniary profit from the operation of the corporation; provided, however, this provision shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for the Association in effecting any of its purposes as shall be fixed by the Board of Trustees, and no such person or persons shall be entitled to share in the distribution of any of the Association assets upon the dissolution of the Association.

ARTICLE IX
ADMINISTRATIVE PROVISIONS

Section 1. CONTRACTS. The Board of Trustees may authorize any Officer or Officers, agent or agents, to enter into any contract or execute and deliver any instruments in the name of or on behalf of the Association, and such authority may be general or confined to specific instances.

Section 2. LOANS. No loans shall be contracted on behalf of the Association and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Trustees or by the Articles of Association. Such authority may be general or confined to specific instances. In no event shall the Association lend money to or guarantee the obligation of a Trustee or Officer of the Association.

Section 3. BANK ACCOUNTS. The funds of the Association shall be deposited in such banks, trust funds or depositories as the Board of Trustees may designate and shall be withdrawn upon the signature of the President and/or upon the signatures of such other person or persons as the Trustees may by resolution authorize.

Section 4. BOOKS AND RECORDS. The Association shall keep as permanent records minutes of all meetings of its Board of Trustees, a record of all actions taken by the Trustees without a meeting, and a record of all actions taken by committees of the Board of Trustees. In addition, the Association shall maintain appropriate accounting records. The Association shall keep a copy of the following records at the principal office:

- a. The Articles of Incorporation and all amendment to them currently in effect;
- b. The By-Laws and all amendments to them currently in effect;
- c. A list of the names and business or home addresses of its current Members, Trustees, and officers;
- d. Its most recent biennial report delivered to the Secretary of State; and
- e. Standing Rules of the Association.

Section 5. MINUTES. Minutes of all meetings shall be prepared by the persons appointed to take the minutes of the meeting and submitted in draft form to those persons entitled to attend such meeting within three (3) weeks of the date such meeting is held. Final drafts of the minutes shall be approved at the next meeting of the applicable body. The approved minutes shall be certified by the Clerk and placed on file in the records of the Association.

Section 6. EXECUTIVE SESSION MINUTES. The President, subject to approval of the Board of Trustees, may declare an executive session during any regular or special meeting of the Board when in his or her opinion, matters of a sensitive or confidential nature may be discussed. The Chairperson may exclude from the meeting any persons in attendance other than a member of the Board. Minutes of the executive session shall be prepared as in the case of other minutes, however, the Chairperson shall direct, at the conclusion of the session, the extent such minutes are to remain confidential and any special handling that may be required.

If the minutes of the session contain information deemed confidential, such minutes shall be sealed and clearly annotated in writing as to those Officers of the Association authorized to gain access to such records. The approved minutes shall be placed in a locked file at the principal office of the Association with access to such file restricted appropriately.

Section 7. FISCAL YEAR. The fiscal year of the **ALLEN CEMETERY ASSOCIATION** shall begin on the first day of July and end the last day of June in each year.

Section 8. CORPORATE SEAL. The **ALLEN CEMETERY ASSOCIATION** shall not have an official corporate seal.

Section 9. PARLIAMENTARY AUTHORITY. The rules contained in the current edition of Robert’s Rules of Order, newly revised, shall govern in all cases to which they are applicable and when they are not inconsistent with these By-Laws and any special rules of order the meeting body may adopt. Violation of such rules shall not invalidate any action taken at a meeting unless the objecting party shall file his or her written dissent to such action with the person action as the Clerk of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the Clerk of the Association on the next business day after the adjournment of the meeting, such right to dissent shall not apply to a person who voted in favor of such action. A current edition to such rules shall be made available at the place of meeting during any proceeding governed by these By-Laws.

ARTICLE X
AMENDMENTS

These By-Laws may be altered, amended or repealed and new By-Laws may be adopted by the Board of Trustees of the **ALLEN CEMETERY ASSOCIATION** at any regular or special meeting of the Board of Trustees by two-thirds (2/3) vote of the Trustees constituting a quorum. Notice of meeting shall state the purpose of the meeting is to consider a proposed amendment to the By-Laws or be accompanied by a copy or summary of the amendment or state the general nature of the amendment.

The undersigned hereby certifies that the foregoing are the complete, true and current By-Laws of the **ALLEN CEMETERY ASSOCIATION**, a non-profit Association duly organized and existing under the laws of the State of Nebraska, which By-Laws were duly adopted by the Board of Trustees of said Association on ____ day of _____, ____

____(Scott Limbo)_____
Secretary