

DIVISION OF CEMETERIES

STATE OF NEW YORK
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TO: ALL REGULATED NEW YORK STATE CEMETERIES

FROM: LEWIS A. POLISHOOK, Director

DATE: JANUARY 15, 2016

The Division of Cemeteries wishes you all the best for this new year. This bulletin highlights some important developments and information for regulated cemeteries for this new year.

Personnel Changes at the Division of Cemeteries

This year, the Division opened a new office in Binghamton. Our goal is to reduce travel time for our staff, allowing them to focus on substantive matters, and give cemeteries in the Southern Tier greater access to the Division's accounting and operational resources. Andrew Hickey is the Senior Accountant and Brendon Stanton is the Investigator for cemeteries located in Broome, Chemung, Chenango, Delaware, Schuyler, Sullivan, Tioga, and Tompkins Counties. Their contact information appears in the enclosed telephone list for the Division. They are anxious to meet all of the cemeterians in their territories.

In addition, the Division hired a new Senior Accountant for our Buffalo office, Karen DeYoung, whose territory includes cemeteries located in Alleghany, Cattaraugus, Chautauqua, Steuben, Wyoming, Yates, and portions of Erie County (formerly handled by Rosemary Ballaro, who retired). The Division has a new Secretary in its Albany Office, Monee McAdoo (our previous administrative staffer in Albany, Suzanne Dressel, received a promotion within the Department of State). Monee will be your main point of contact when calling our Albany office, 518-474-6226.

The Division as a Resource

The Division's role is not limited to inspecting and auditing cemeteries under its jurisdiction. To the contrary, the Division strives to be a resource to cemeteries, providing technical and other operational guidance to cemetery officers, trustees, and employees. Please do not hesitate to contact the accountant for your region if you have questions about cemetery finances. Our investigators' title is a misnomer: In addition to their roles in inspecting cemeteries and handling complaints, their job encompasses providing assistance as to cemetery operations (questions as to rules and regulations, burial and memorialization questions, and suggestions as to best practices, to name a few). If you have a question, please call us! The list on page three of this bulletin includes the office numbers and email addresses of all Division accountants and investigators, as well as the general numbers for the Albany and New York City offices.

Cemetery Investments and Use of Funds

The Legislature recently amended the state cemetery law to allow cemeteries to use a portion of the "net appreciation" on their permanent maintenance funds for the preservation and maintenance of the cemetery, as was formerly allowed for interest and dividends earned on cemeteries' permanent maintenance funds. The Division is in the process of promulgating guidelines and a form for cemeteries seeking to use a portion of "net appreciation." This change should allow cemeteries to invest for growth as well as income, and may be of use to cemeteries whose permanent maintenance funds show "net appreciation." If you believe this may be helpful

to your cemetery's finances, please call the Division's office in New York City (212-417-5713) or Albany (518-474-6226).

Note that the statute also covers "perpetual care" funds. Perpetual care refers to individual accounts set up by lot owners for provision of care to their individual plots, and the income, dividends, and (soon) net appreciation on such accounts may be used only to provide care to those plots. The Division has not yet promulgated guidelines on the use of "net appreciation" of perpetual care funds.

Approval Required for Many Projects

The State Cemetery Board's regulations require that the State Cemetery Board approve major alterations, the construction of mausoleums, development of lawn crypts, installation of columbaria, and the construction of crematories. The State Cemetery Board's regulations define "major alterations" as

- (1) any "project for which an environmental assessment form (EAF) is prepared or required"; and
- (2) "an activity which can reasonably be expected to have a substantial and adverse impact on the adjacent community, the lots or the lot owners of the cemetery, including: demolition; stockpiling materials; grading and other forms of earthwork; dumping, filling or depositing of any material; excavation or trenching; dredging; removal of soil; flooding or draining; or paving or construction of buildings, structures or facilities."

19 NYCRR § 201.16(b)(1).

State Cemetery Board approval is also required for land sales and purchases and long-term leases, such as cell tower leases.

Before undertaking any of these projects, please call the investigator assigned to your region or the Division's Albany or New York office, to discuss the project and find out what documentation will be needed. Reaching out to the Division early in the process reduces the likelihood of delays when the project is presented to the Division and State Cemetery Board for approval.

DEPARTMENT OF STATE, DIVISION OF CEMETERIES, CONTACT LIST

ALBANY OFFICE

Tel.: (518) 474-6226; Fax: (518) 473-0876

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Leonard Breen	Investigator	(518) 474-1629	Leonard.Breen@dos.ny.gov
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Monee McAdoo	Secretary	(518) 474-6226	Monee.McAdoo@dos.ny.gov
Alicia Young	Sr. Accountant	(518) 486-7594	Alicia.Young@dos.ny.gov

NEW YORK CITY OFFICE

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Gus Ballard	Sr. Accountant	(212) 417-5715	Gus.Ballard@dos.ny.gov
Bridget Coleman	Secretary	(212) 417-5713	Bridget.Coleman@dos.ny.gov
Vince Gimondo	Sr. Accountant	(212) 417-5714	Vince.Gimondo@dos.ny.gov
Kerry McGovern	Investigator	(212) 417-4819	Kerry.McGovern@dos.ny.gov
Lewis Polishook	Director	(212) 417-5708	Lewis.Polishook@dos.ny.gov

BINGHAMTON OFFICE

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Brendon Stanton	Investigator	(607) 721-8756	Brendon.Stanton@dos.ny.gov

BUFFALO OFFICE

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Sam Sciria	Sr. Accountant	(716) 847-7119	Sam.Sciria@dos.ny.gov

SYRACUSE OFFICE

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UTICA OFFICE

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