LOT TRANSFERS

Frequently people move out of state and wish to dispose of their lots in New York. You have the first right of refusal. If you choose not to repurchase, you must provide the lot owner with a letter to that effect. It is VERY IMPORTANT that your letter be dated, SHOW the name of the owner(s), and the location of the lot, as recorded in your records.

NEW ASSESSMENT REQUIREMENTS

When you receive your annual mailing in January, please read the assessment/vandalism form carefully. Cemeteries are no longer required to include the burial of cremated remains in the total for the $3.00 assessment unless the remains are from an out of state crematory. However, crematories must now pay the assessment fee. If you need assistance filling out the form, please call.

ANNUAL MEETINGS

Do you hold your annual meetings? You are required by law to hold annual lot owners meetings, even if you think no one will come. Notice should be given personally, by mail, or published once a week for three successive weeks prior to the meeting in a newspaper in a county where the cemetery is located.

The new 2007 ECI is now 3.3%.
LET THE PUNISHMENT FIT THE CRIME

In a recent vandalism fund application, the Cemetery Board learned of a novel series of penalties imposed on the perpetrators by a far thinking judge. Besides monetary damages and community service, the young vandals were required to write an apology letter to each of the families whose monuments were damaged, create 10 biographies of the people buried in the plots and a biography on one of their own ancestors.

The Board was most impressed with the nature of the sentence which actually holds out the hope that the youths could benefit from the effort and recognize their connection to the community in which they live.

A FIRM FOUNDATION

Once the Cemetery Board de-regulated the cost of merchandise, Omnibus 2.3/2.7 orders were abolished. Foundation/installation fees should no longer be included with the cost of bronze items. One foundation fee is to be used for all marker installations regardless of where they are purchased.

QUESTIONNAIRE RESPONSE

We would like to thank everyone who returned the Mass Fatality Questionnaire (response has been over 45% to date). It is being used in many ways, not just for time of need information. We can now tell how much land is used in each county for cemetery purposes, who has equipment, who depends on contractors, etc. This data provides us with a physical snapshot of your cemetery.

FROM THE ACCOUNTANT’S DESK

If your cemetery has less than $40,000 in total financial assets, exemption from fidelity bonding may be requested, provided that two (2) signatures are required on all financial transactions.

Cemetery treasurers need to maintain a paper trail on expired CD’s as well as paperwork on the CD’s currently in force. CD’s should not be left to routinely roll over without appropriate consideration of the prevailing CD income rates in the area.

In regard to rate applications the Division continues the policy of one rate application per cemetery in any 365 day period, with special circumstances always considered. All communication with the Division should include the cemetery’s unique five digit registration number to distinguish your organization from other cemeteries with the same name.

CREMATORY OPERATOR CERTIFICATION

A change in the Not-For-Profit Corporation Law requires all crematory operators to be certified by an organization approved by the Division of Cemeteries. The DEC Air Quality Regulation has a similar requirement. Through joint efforts between the Division of Cemeter-