

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
123 WILLIAM STREET
NEW YORK, NY 10038
TELEPHONE: (212) 417-5713
FAX: (212) 417-2322
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD

ROSSANA ROSADO
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

TO: ALL REGULATED NEW YORK STATE CEMETERIES

FROM: DIVISION OF CEMETERIES

DATE: JANUARY 15, 2019

The Division of Cemeteries wishes you all the best for this new year. This bulletin highlights important developments and answers questions cemeteries have asked the Division in 2018.

Annual Report

Thank you to all of the cemeteries who submitted last year's annual report online! We strongly encourage all cemeteries to use our online form, found at www.dos.ny.gov/cmty/forms.htm. Our website also contains a video explaining how to fill out the online form; that video can be found at www.dos.ny.gov/cmty/.

This mailing **does not include a copy of the annual report**. If you do not want to complete the form on line, our website, www.dos.ny.gov/cmty/forms.htm, has a version of the form to complete by hand.

If you use a paper copy of our form, please scan and email it to cemeteryreports@dos.ny.gov or mail it to New York State Division of Cemeteries, One Commerce Plaza, Albany, New York 12231.

If you have any questions about the annual report form, please call the Division's Albany office or the accountant assigned to your cemetery.

Vandalism and Assessment Form and Trustee List

Please complete the enclosed vandalism and assessment form and return it to New York State Division of Cemeteries, One Commerce Plaza, Albany, New York 12231, together with a check. Please also update the enclosed trustee list, including any changes in board composition **and provide telephone numbers and email addresses**. Email contact information will help us better serve you. We will **not** share any personal contact information with the general public.

Board Application Process

Cemeteries must obtain approval of the New York State Cemetery Board before:

1. construction of a mausoleum;
2. construction or installation of a columbarium;
3. installation of lawn crypts;
4. major alterations to the cemetery (includes, but is not limited to, most roadwork and many situations where a cemetery is developing a new section);
5. opening a crematory;
6. adding a new cremation retort;
7. replacing an existing retort;
8. buying land;
9. selling land or granting an easement;

10. entering into a long-term lease (including leases for cell towers or solar or wind farms);
11. amending a certificate of incorporation
12. merging or combining;
13. using a portion of net appreciation of permanent maintenance or perpetual care funds;
and
14. borrowing from its permanent maintenance fund.

To simplify and speed up the process of obtaining New York State Cemetery Board approval, the Division is developing forms for all of these types of applications. They will be introduced early this year. We will put them on our website at www.dos.ny.gov/forms.htm.

Trustee Development

Many smaller volunteer-run cemeteries have ageing boards whose members have had difficulty identifying successors. There is no easy solution to this problem, but there are some things cemeteries can do to try to identify new trustees:

Widely publicize the cemetery's lot owners meeting: Instead of merely publishing legal notices, cemeteries can mail notices of annual meetings to lot owners, work with the town or village in which they are located to publicize the meeting on the town's website.

Reach out to people interested in death care or history: if a cemetery is having trouble attracting trustees, it should consider reaching out to:

1. local professionals in the death care industry, such as funeral directors (who may serve on the board of a cemetery of 30 acres or less) and monument dealers;
2. town or village or county historians or historical societies; and
3. individuals active in other local volunteer groups.

Cemeteries often confine their trustee searches to relatives of existing or previous trustees; individuals invested in local history, local organizations, or local burials provide an additional pool of potential trustees. State law does not require trustees to be lot owners. Consequently, if your bylaws have such a prohibition and this prevents you from recruiting new trustees, you might want to consider amending your bylaws.

Reach out to town officials: if a cemetery becomes abandoned, the town is obliged to maintain it. If the reason for possible abandonment is a lack of trustees, town officials have an incentive to assist the cemetery in locating new trustees to preserve the independence of the cemetery and reduce the financial burden on taxpayers.

Cemeteries should also contact towns if they experience financial difficulties. As our January 21, 2015 bulletin explains, towns may choose to provide municipal assistance in the form of money or services such as mowing, tree or snow removal, or bookkeeping services, or cash payments.

Required Signs

All regulated cemeteries must display signs with the name of the cemetery, a telephone number for contacting the cemetery, a statement that the cemetery is regulated by the Division of Cemeteries, and the telephone number for the Division of Cemeteries. We recommend using our Albany office number, 518-474-6226, or, for cemeteries in New York City, Long Island, and Westchester counties, our New York City office number, 212-417-5713. If you already have a sign with the number for the regional office of the Division of Cemeteries that is assigned to your cemetery, you do not have to change the sign.