TO: ALL REGULATED NEW YORK STATE CEMeterIES
FROM: NEW YORK DEPARTMENT OF STATE, DIVISION OF CEMETERIES
DATE: JANUARY 10, 2020

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 2019.

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.

We are using new software for our online annual report. Your experience using this software should be very similar to last year’s experience except that you must fill it out in one sitting (you cannot save it and return to it). Note: do not click “back” arrow on your browser while working on the form, or you may lose your work—use the “back” button at the bottom of the page instead.

As was the case last year, this mailing does not include a copy of the annual report. We encourage online filing to improve our ability to collect data and help cemeteries and save paper. If you do not want to complete the form online, our website, www.dos.ny.gov/cmty/forms.htm, has a version of the form to complete by hand. If you use a paper form, please scan and email it to cemeteryreports@dos.ny.gov or mail it to New York Department of State, Division of Cemeteries, One Commerce Plaza, Albany, New York 12231.

Please call our Albany office or the accountant assigned to your cemetery with any questions.

Staffing

Over the last four years, our entire Buffalo office staff (two Senior Accountants and one Investigator) retired. We are pleased to have filled all three positions. This year, we welcomed to the Division Senior Accountant Kathleen Richardson, who comes to us from the Department of Taxation and Finance. She joins Investigator Holly Huckabone (who arrived in 2018) and Karen DeYoung, who came to us in late 2015.

Ms. Richardson has primary responsibility for cemeteries located in Allegany, Cattaraugus, Chautauqua, Erie, Niagara, and Orleans Counties; and Ms. DeYoung is responsible for cemeteries in Genesee, Livingston, Monroe, Ontario, Steuben, Wyoming, and Yates Counties.

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.
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 and 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.

State law does not require trustees to be lot owners. 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 and honor existing rights of interment. Town officials have an incentive to assist the cemetery in identifying new trustees to preserve the independence of the cemetery to avoid abandonment.

Cemeteries should also contact towns if they experience financial difficulties. As our January 21, 2015 bulletin explained, 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.

Filing Service Charges, Rules and Regulations, and Price Lists

The Division must review all changes in cemetery service charges (such as interment and foundation charges) and rules and regulations. Cemeteries must also submit their current list of grave, crypt, and niche prices to the Division, but the Division does not approve those. If you do not know if we have your most recent list of service charges, lot prices, or rules and regulations, please provide us with a copy **bearing an effective date**.

If you seek approval to amend your rules and regulations, please send us a “clean” copy of the proposed rules and a copy showing the changes to facilitate review, and please include an effective date on the proposed rules.

We prefer to receive these documents by email at [cemeteryreports@dos.ny.gov](mailto:cemeteryreports@dos.ny.gov); you may also mail or fax them to our Albany office.

Filing Burial-Transit Permits

All regulated cemeteries must file burial-transit permits with the local registrar. Regulated cemeteries must also issue body delivery receipts in return for the burial-transit permit.

Cemetery Number

Please include your five-digit cemetery number in all correspondence with the Division. Your name is often not a sufficient identifier. Believe it or not, there are at least 15 cemeteries in New York State named “Maple Grove.”