

# DIVISION OF CEMETERIES

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TO: ALL REGULATED NEW YORK STATE CEMETERIES

FROM: NEW YORK DEPARTMENT OF STATE, DIVISION OF CEMETERIES

DATE: JANUARY 5, 2021

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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 2020.

## **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/cmtty/forms.htm](http://www.dos.ny.gov/cmtty/forms.htm).

We have new software for our online annual report. The main change is that **you may now save your work; you no longer have to fill it out in one sitting**. This change should make it much easier to fill out the form.

As was the case last year, this mailing **does not include a copy of the annual report form**. 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 on line, our website, [www.dos.ny.gov/cmtty/forms.htm](http://www.dos.ny.gov/cmtty/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](mailto:cemeteryreports@dos.ny.gov) or mail it to New York Department of State, Division of Cemeteries, One Commerce Plaza, 99 Washington Ave., Albany, New York 12231.

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

## **Staffing**

We have several vacancies that we have been unable to fill this past year. Currently, our investigator position for Western New York and accountant positions for the Capital Region, North Country, Mid-Hudson Region, and Mohawk Valley, are vacant.

We will continue to provide accounting and investigative coverage for all regions of the state but different people may handle matters at the same cemetery depending on their availability. Please contact the Albany office at 518-474-6226 if you have any questions.

## **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, 99 Washington Avenue, 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**.

Please make sure that when you complete the annual report (whether online or paper) you provide us with a single email for contacting the cemetery **about all compliance and regulatory matters**. It is the cemetery's responsibility to forward emails from the Division to the appropriate cemetery

representative(s). We do not have the resources to select one email from many based on subject matter or issue. We appreciate your cooperation in this matter.

It is our policy not to share personal email addresses with the general public.

## **COVID-19**

As we face rising COVID-19 rates in many areas of the State, please be aware of the following:

- Cemetery boards may meet by video or conference call unless it is not permitted by the cemetery's certificate of incorporation or by-laws.
- Cemeteries may hold virtual lot owners' meetings during the current public health emergency. The Attorney General has issued detailed guidance on virtual meetings of members for not-for-profit corporations. <https://www.charitiesnys.com/pdfs/guidance-electronicmeetings.pdf>
- The Division's website, [www.dos.ny.gov/cmt/](http://www.dos.ny.gov/cmt/), includes information about the safe handling of remains and remote signing and witnessing of the cremation authorization (DocuSign is **not** permitted!).

The State has information about limits on gatherings on its [forward.ny.gov](http://forward.ny.gov) website including:

- The Statewide Guidelines for religious and funeral services: <https://forward.ny.gov/religious-and-funeral-services-ny-forward-guidelines>
- The special guidelines for Cluster Action Initiative (red, orange, and yellow zones) (note that burials are generally treated similarly to religious services), found at <https://forward.ny.gov/cluster-action-initiative>

Cemeteries should contact the Division with specific COVID-19-related questions; we will give those questions priority.

## **Unclaimed Funds**

We have identified several cemeteries that had unclaimed funds listed with the Office of the New York State Comptroller. To check if your cemetery has any unclaimed funds, visit the Comptroller's website at <https://www.osc.state.ny.us/unclaimed-funds>. If you do identify unclaimed funds, please contact the Division to ensure that they are deposited into the correct type of account for the cemetery (general fund, permanent maintenance fund, perpetual care fund, or special trust).

## **Service Charges**

Cemeteries should regularly review their service charges (interment fee, foundation fee, etc.) to make sure they are not losing money on providing those services. Smaller cemeteries should not hesitate to seek Division approval (by letter, with an explanation of the reasons for the requested increase) to raise service charges where necessary to cover cemetery expenses. Similarly, cemeteries should not keep lot prices unreasonably low. The Division does not review lot prices but you must send us your price list when you update it.

## **Division Website**

We intend to post regular updates on our website, [www.dos.ny.gov/cmt/](http://www.dos.ny.gov/cmt/). Please check our home page for such updates (which we hope will occur monthly).