



Division of Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
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Albany, NY 12231-0001
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www.dos.ny.gov

APPLICATION FOR APPROVAL OF A MAUSOLEUM OR COLUMBARIUM

BASIC INFORMATION

Cemetery Name		New York State Cemetery Five Digit ID Number	
Location of Cemetery: Street Address			
City	or Town and Village	NY	Zip Code
Contact Person Name:		Title	
Contact Person Mailing Address:			
Contact Person's Phone Number:	Contact Person's Email:	Date Form Completed	
Cemetery Total Acres:	Cemetery Developed Acres:	Cemetery Acres Sold:	
Number of Current Mausoleum Structures:	Number of Current Columbarium Structures:		
Does the cemetery have certificates of indebtedness or land shares? (This is not common.) <input type="checkbox"/> Yes <input type="checkbox"/> No			
If so, will they participate in the proceeds of this project? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, describe:			

PROJECT DESCRIPTION

Select one: <input type="checkbox"/> Mausoleum <input type="checkbox"/> Columbarium <input type="checkbox"/> Both
Explain the proposed project and why it is in the cemetery's best interest.

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COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

State the number and type of proposed niches/ crypts (e.g., 15 indoor crypts, 30 outdoor crypts, 25 indoor glass-front niches, 50 indoor granite-front niches, etc.).	
Will units be added later? Yes No If yes, please explain and include the number of proposed units, niches and crypts along with the anticipated date of addition.	
Is this part of a prior application? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of prior application:	
State the manufacturer/ brand of the unit and the name of the architect/ engineer for the project (small prefabricated units do not require an architect or engineer):	
Total existing niches/ crypts:	Total number of these still available:
List all permits required to complete this project and attach copies of permits already obtained:	
Describe the status of permits that you have not yet obtained:	
If applicable, state the date on which the cemetery posted the sign required by New York State Cemetery Board regulations: (see "Additional Required Documents" on page 3).	

COST

State the total cost of construction of the project: \$
What is the source of funding for the project? Indicate the amount from each source.
<input type="checkbox"/> General Fund: \$
<input type="checkbox"/> PM Fund Loan (needs court approval, must submit separate application): \$
<input type="checkbox"/> Commercial Loan (specify whether the loan is collateralized and, if so, what the collateral is.) \$ <input type="checkbox"/> No Collateral <input type="checkbox"/> Collateral (Describe below):
<input type="checkbox"/> Other (please explain) \$ _____

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ADDITIONAL REQUIRED DOCUMENTS

- Minutes or resolution of board or lot owners approving project.
- Map of the cemetery with location of project indicated.
- Rendering or sketch of the project.
- Photo of sign. State regulations require that you post a sign at all entrances to the cemetery, the site of the project and office. The sign must:
 - describe in plain language the proposed mausoleum or columbarium,
 - be posted for at least 60 days to allow for comments from lot owners and the community,
 - include a sketch or rendering of the mausoleum or columbarium,
 - include an address and telephone number for submission of comments about the project; and
 - include the deadline for submission of comments.

Note: If the project is an addition to an existing mausoleum or columbarium of 250 spaces or fewer, the cemetery does not need to post the sign described above.

- Copy of proposal from vendor/contractor.
- Detailed list of all costs associated with the project including the costs of construction, professional fees, cost at current prices of graves that could otherwise be developed on the land to be used, landscaping, embellishments, and other features.
- Copy of any permits issued for this project.
- For structures for which local permits are required, provide an architect's or engineer's report.
- List of service charges (e.g., entombment, inurnment) for the mausoleum or columbarium (unless the cemetery already has a mausoleum or columbarium and will use its existing service charges).
- Copy of the cemetery's conflict of interest policy.
- Does the cemetery file Form 990 or Form 990-EZ with the IRS?
 - If the cemetery files Form 990, attach the Part VII Compensation of Officers, Directors, Trustees for the last four years.
 - If the cemetery files 990-EZ, attach Part VI.
 - If the cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.

REQUIRED SCHEDULES

Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual reports; use the form found at <https://dos.ny.gov/cemetery-operators#forms>.

- Schedule B-1: anticipated annual revenue and expenses from the project and total return on investment; use the form found at <https://dos.ny.gov/cemetery-operators#forms>.
- If you are borrowing money to finance the project:
 - If the loan will come from the cemetery's permanent maintenance (PM) fund, complete a separate "Application for Approval of a Loan or Grant from a Cemetery's Permanent Maintenance Fund" found at <https://dos.ny.gov/cemetery-operators#forms>, or
 - If the loan is a commercial loan, attach an amortization schedule.
- Does the proposed project involve a related party? If yes, please complete Schedule C: Related Party Transactions.
 - A related party is an officer, director, or key person of the cemetery or their relatives, or entities of which these people own a specific percentage. For purposes of applications, entities affiliated with cemeteries (such as funeral entities for grandfathered standalone crematories) are related parties. For more information, please see the New York State Office of the Attorney General's guide to Conflict of Interest Policies available at: https://www.charitiesnys.com/pdfs/Charities_Conflict_of_Interest.pdf.