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## INSTRUCTIONS FOR FILING CEMETERY COMPLAINT FORM

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### Things to know before filing a complaint about a Cemetery :

**Regulated Cemeteries.** The Division of Cemeteries oversees ONLY not-for-profit cemetery corporations in New York State. For the most part these are public, nonsectarian cemetery associations, governed and operated by lot owners themselves through their votes at annual meetings. The Division of Cemeteries does not have jurisdiction over religious, municipal, national, or family/private cemeteries. Complaints regarding those cemeteries should be addressed as follows:

- *Religious Cemetery Corporations:* to the respective church, synagogue, diocese or other religious organization
- *Municipal Cemeteries:* to the municipality (city, town, or village)
- *National Cemeteries:* to the U.S. Veterans Administration, Department of Memorial Affairs, Washington, D.C. 20420
- *Family/Private Cemeteries:* to the owner of the land upon which the cemetery lies, or the town in which the cemetery is located

Please call any Division of Cemeteries office if you have questions about the status of a particular cemetery (see “Cemetery Complaint” form for telephone numbers). Although investigators will try to answer questions about the latter four categories of cemeteries, the Division of Cemeteries is not empowered to initiate investigations in those areas.

**Types of care provided by cemeteries.** Most lot owner complaints involve insufficient care. However, the law does not prescribe a particular level of care. Many factors, including weather and cemetery finances, may result in less frequent care.

**Permanent Maintenance Funds.** Not-for-profit cemetery corporations are required by law to deposit a minimum of ten percent of the gross purchase price of a lot or crypt/niche into a fund called the Permanent Maintenance Fund. This fund is designed to provide income for the general care and maintenance of the entire cemetery. Only the interest generated by the fund may be used — not the principal! Sometimes a cemetery’s financial statement reflects an appearance of great wealth when, in fact, most of the monies *may not be used*, according to law.

Many factors affect the amount of money allowed to maintain cemeteries. While interest rates remain virtually unchanged, cemetery expenses — salaries, equipment and supplies, not to mention unforeseeable accidents and law suits — usually increase, thereby reducing the amount available for care. To offset this difference, cemeteries often try to increase their principal by aggressively selling more lots or increasing service charges.

When cemeteries run out of lots to sell, they may rely upon donations or, at the extreme, relinquish the land and assets to the local municipality, whose taxpayers then assume the burden of support.

**Perpetual Care Fund.** Perpetual care should not be confused with permanent maintenance. Perpetual care is an amount of money held by a cemetery as an endowment for a specific lot, crypt, mausoleum or niche. Again, the endowment principal may never be used; only the interest earned by the original endowment may be used (for a specific purpose). Because of increased costs, the interest earned by a Perpetual Care Fund may not be sufficient to provide the same quality of care as when it was first established. For this reason, an addition to the endowment may be requested, or less care provided.

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# Division of Cemeteries

New York State  
**Department of State**  
**DIVISION OF CEMETERIES**  
 One Commerce Plaza  
 99 Washington Avenue  
 Albany, NY 12231-0001  
 Telephone: (518) 474-6226  
<https://dos.ny.gov>

## CEMETERY COMPLAINT FORM

1. You should complain directly to the cemetery or individual before contacting the Division of Cemeteries. Please do so before filing this written complaint. TYPE or PRINT CLEARLY so that we may act on your complaint immediately.
2. Submit this completed and signed complaint form to the Albany Division of Cemeteries office listed above.
3. Attach *photocopies* of any supporting documents (i.e., deeds, contracts, warranties, bills received, canceled checks, correspondence, photos). *Do not send original documents.*

**Note: To resolve your complaint, we may send a copy of this completed form to the cemetery or person you name in this complaint.**

COMPLAINANT NAME	TELEPHONE (DAYTIME) ( )	(EVENING) ( )
HOME ADDRESS — NUMBER AND STREET	CITY	STATE ZIPCODE COUNTY

TYPE OF COMPLAINT — PROVIDE A BRIEF SUMMARY (USE PAGE 2 OF THIS FORM AND ATTACH ADDITIONAL SHEETS FOR A DETAILED STATEMENT)

NAME OF CEMETERY OR INDIVIDUAL	TELEPHONE (DAYTIME) ( )	(EVENING) ( )
ADDRESS — NUMBER AND STREET	CITY	STATE ZIPCODE COUNTY

LOCATION OF LOT OR GRAVE (IF APPLICABLE)	SECTION	LOT/BLOCK/GRAVE(S)
NAME ON DEED	RELATIONSHIP TO YOU (IF OTHER THAN YOURSELF)	

MEANS BY WHICH YOU ACQUIRED OWNERSHIP	PURCHASE INHERITANCE	GIFT OTHER (SPECIFY):
COST OF PRODUCT/SERVICE	DATE OF TRANSACTION	DATE YOU COMPLAINED

NAME OF PERSON CONTACTED	BY PHONE BY LETTER IN PERSON
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Has this matter been submitted to an attorney? . . . . . YES (If so, enter name and address) NO

Is court action pending? . . . . . YES NO

FORM OF RELIEF YOU ARE SEEKING

**COMPLAINANT — Read this statement carefully before signing below.**

I understand that the Division of Cemeteries has jurisdiction ONLY over not-for-profit cemetery corporations within New York State and cannot act as my private agent, but represents the public in enforcing applicable laws. Further, I understand that if I have any questions concerning my legal rights or responsibilities, it is suggested that I contact a private attorney. I have no objection to the contents of this complaint being forwarded to the cemetery or person it is directed against. The information contained in this complaint is true and accurate to the best of my knowledge.

Signature **X** \_\_\_\_\_ Date \_\_\_\_\_

**Use page 2 of this form to describe your complaint. Please remember — enclose copies of any important supporting papers.**

# CEMETERY COMPLAINT FORM

Use this sheet to describe your complaint. Attach additional sheets if necessary.  
Please remember — enclose copies of any important supporting papers.

**Details of Complaint:**