

# DIVISION OF CEMETERIES

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TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

CC: ROBERT VANDERBLES, Counsel

RE: DELEGATION OF CERTAIN APPROVALS

DATE: OCTOBER 25, 2022

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At the Board's April 12, 2022 meeting, the Board delegated to the Division authority to approve columbarium applications where the columbarium: 1. Is a pre-fabricated unit; and 2. Is not the cemetery's first columbarium. The Board has previously delegated to the Division numerous approvals, such as rate applications, rules and regulations, and net appreciation applications, to name a few. The Division recommends that the Board delegate to the Division authority to approve certain other types of projects as well. In all cases, the Division's review will remain the same, with a similar recommendation; the only difference is that we will report on approvals to the Board rather than seeking Board approval of each project.

## **Retort Replacement**

The Division recommends that the Board now delegate to the Division certain major alteration applications involving replacement of existing cremation retorts at crematories. By their nature, these types of applications almost never affect lot owners and unlikely to have a negative impact on the community or the environment. Moreover, in today's current price environment, retort manufacturers are unwilling to hold prices for long periods of time, meaning that the delay between Board meetings can prove costly for cemeteries. The Division recommends that the Board delegate approval of those applications that:

1. involve the replacement of existing, operating retorts (not retorts that have been offline for years);
2. do not involve borrowing from a cemetery's PM Fund;
3. are submitted by cemeteries other than grandfathered standalone crematories.

Where the "replacement" is really an additional retort (item 1 above), it makes sense to continue hearing issue in public before the Board itself, as we would do with a cemetery adding a retort. The complexities involved in PM loans—which have to go to Supreme Court for approval—and the capacity and ownership structure limitations on grandfathered standalones mean that those types of applications should continue to be heard by the Board itself.

## **Columbariums**

The Board has already delegated to the Division authority to approve subsequent pre-fabricated columbarium projects. Such installations are low risk to the cemetery and have minimal (if any) impact on the community or the environment. The Division recommends that the Board clarify that this authority covers the addition of niches within an existing structure, as such work, which

is best characterized as a type of renovation, presents negligible financial risk and are unlikely to have a negative impact on the community or environment.

The Division also recommends that the Board delegate to the Division approval of a cemetery's first columbarium where the unit is pre-fabricated and does not require anything other than installation and basic access and landscaping. These types of projects are generally low risk for cemeteries and pre-fabricated units have negligible community and environmental impact, whether or not they are the first one for the cemetery.

Finally, we recommend that the Board exclude from delegated authority any columbarium project to be financed by a PM loan. The Board itself should weigh in on PM loan requests before they are decided by Supreme Court.