

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
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COMMISSIONER OF HEALTH

TO: ALL REGULATED NEW YORK STATE CEMETERIES
FROM: NEW YORK DEPARTMENT OF STATE, DIVISION OF
DATE: CEMETERIES JANUARY 12, 2022

The Division of Cemeteries wishes you all the best for this new year. This bulletin highlights important developments and addresses common issues.

As always, please do not hesitate to call us if you have questions, need technical assistance, or are experiencing financial difficulties or have trouble recruiting officers and directors.

New Division Staff

We have two new staff members, both in our Albany office: Kerry Forezzi, Associate Accountant, and Elena Montenegro, Administrative Assistant.

Please contact the Albany office at 518-474-6226 if you aren't sure which Division accountant and investigator are assigned to your cemetery.

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 <https://dos.ny.gov/cemetery-operators#file-annual-financial-report>.

As was the case in the last two years, this mailing **does not include a copy of the annual report form**. We encourage online filing to improve our ability to collect data and save paper. If you do not want to complete the form on line, our website, <https://dos.ny.gov/cemetery-operators#file-annual-financial-report>, 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, 99 Washington Ave., Albany, New York 12231.

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.

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

Annual Reports: Common Errors

Please verify that your form is completed in its entirety before submitting to the Division. We have noticed several common errors on cemetery annual reports:

1. Cemeteries do not include acreage (total, sold, unsold);

2. Cemeteries do not include interest and dividends under income;
3. A cemetery's checking account is (typically) part of its General Fund assets and should be included in Part III of the annual report.
4. Cemeteries do not designate the various accounts properly a General Fund, Permanent Maintenance Fund, Perpetual Care Fund, or Special Trusts.

Communications with the Division

Please send all correspondence to our Albany office; the address appears above. Do not send reports, payments, correspondence, or anything else directly to our regional offices. You may also send any correspondence—not just annual reports—to the Division via email, at cemeteryreports@dos.ny.gov.

You must include your five-digit cemetery number on all correspondence with the Division. This helps us route correspondence properly and promptly. There are numerous cemeteries that have the same name as other cemeteries. Believe it or not, there are 15 regulated cemeteries named “Maple Grove” and we like to know which one has written to us!

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**. It is critical that we have the ability to contact cemetery officers and directors.

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

Columbariums, Mausoleums, and Significant Projects

As a reminder, cemeteries may not install columbariums, build mausoleums, undertake major alterations, or sell or purchase land without New York State Cemetery Board approval. To facilitate and expedite these applications, the Division has developed forms for cemeteries to use; they can be found at <https://dos.ny.gov/cemetery-operators>. If you have a question about whether a project is a major alteration, please contact the Division.

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 find 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).