

DIVISION OF CEMETERIES

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DEPARTMENT OF STATE
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TO: ALL REGULATED NEW YORK STATE CEMETERIES
FROM: NEW YORK DEPARTMENT OF STATE, DIVISION OF CEMETERIES
DATE: DECEMBER 27, 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, are experiencing financial difficulties or have trouble recruiting officers and directors.

New Division Staff

We have added many new staff members in the past year: In Albany, Senior Accountants Kathleen Chittenden and Matthew LoBiondo started this fall. In Buffalo, Investigator Michael Catena and Senior Accountants Charles Crane and Sarah Levin have joined us. And, in Binghamton we have hired Senior Accountant Steven Troutman.

Please contact the Albany office at 518-474-6226 if you are unsure 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! The number of online submissions continues to increase. 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 three 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. If you use a paper form, please scan and email it to cemeteryreports@dos.ny.gov or mail it to New York State Department of State, Division of Cemeteries, One Commerce Plaza, 99 Washington Ave., Albany, NY 12231.

Please make sure that when you complete the annual report (whether online or paper) you provide us with an email address 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 encourage you to notify us of any trustee changes and contact information as they occur. We appreciate your cooperation in this matter.

Please call the accountant assigned to your cemetery or our Albany office 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. On page 1 of the form: If eligible to seek a waiver of the requirement of carrying commercial crime insurance, you must do so every year.
2. On page 2 of the form:
 - a. if you cross-reference a separate document for income and expenses instead of typing them on the form, you still must complete the bolded lines on that page;
 - b. dividends and interest under receipts (income 1d.) – only include amounts earned in the general fund checking account and earnings from other fund accounts that were transferred into the general fund checking account. Do not include interest and dividends earned in other general fund accounts if it was not transferred into the general fund checking account. Do not include amounts reported as “Transfers to Operating Account” in the section at the bottom of the same page; and
 - c. total dividends and interest earned in the reporting year (shown at the bottom of page 2) – include earnings for all accounts (all funds), whether they were transferred to the general fund checking account or not. This total should include the amount reported on Line 1d. in the above receipts section.
3. On page 3 of the form: Please include the cemetery’s checking account as part of its General Fund assets in Part III of the annual report.
4. On pages 3-4 of the form: There are separate sections to list account balances for each type of fund. Please list those accounts in the appropriate funds section.

Communications with the Division

Please send all correspondence to our Albany office; the address appears above. Do not send reports, payments, rate or board applications, 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.

Please include your five-digit cemetery number on all correspondence with the Division. There are numerous cemeteries that have the same name as other cemeteries.

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 note that assessments should be calculated and paid on a calendar year basis, even if your cemetery operates on a different fiscal year.

Please update the enclosed trustee list, including any changes in board members, **and provide telephone numbers and email addresses**. It is critical that we can contact cemetery directors.

Cemetery Abandonment

If you believe that your cemetery is at risk of abandonment because it lacks sufficient funds to operate and directors to serve on a board, please contact the Division immediately. In 2022, we saved 15 regulated cemeteries from abandonment.

Burial-Transit Permits

Cemeteries and crematories may not accept remains without a complete burial-transit permit issued by the local registrar. You may accept an out-of-State permit if it contains the information a local permit normally contains. Common issues with out-of-State permits include failure to specify the cemetery or crematory, failure to list the method of disposition, or listing “transit” or “removal” rather than “burial” or “cremation.” Where there are such issues with out-of-State permits, the out-of-state permit must be exchanged for a permit issued by the local registrar before delivering the remains.