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TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

CC: DAVID GONZALES, Deputy General Counsel

SUBJECT: REPORT ON AT-RISK CEMETERIES

DATE: APRIL 2, 2025

The regulations of the New York State Cemetery Board (the Board) provide that the Division of Cemeteries (the Division) "may at any time determine that a cemetery is at risk of abandonment and, together with the cemetery, takes the following steps, as appropriate, to avoid abandonment" (19 NYCRR § 202.3(a)), and list various steps, including meeting with the cemetery's board and lot owners, local officials, and other cemeteries, and performing audits and inspections, to help avoid abandonment. The regulations also provide that, "[a]t least quarterly, the division shall report to the board any actions taken pursuant" to that section. Id. § 202.3(g).

This report lists cemeteries that:

1. the Division has identified as at risk of abandonment;
2. were abandoned or conveyed to a town in calendar year 2024 to date;
3. appear to be abandoned or have been conveyed but await a final Division determination; and
4. staved off abandonment after board or special lot owners meetings or other intervention the Division facilitated in calendar year 2024.

CEMETERIES AT RISK OF ABANDONMENT

Weedsport Rural Cemetery, No. 06-035 (Cayuga)

The Division has received a call from Association President David Kinney who informed that the cemetery was receiving a cut in maintenance funding from the Town that jeopardizes its ability to meet its obligation to maintain the cemetery at current levels. David also advised that many of the board members have expressed a desire to resign from their position and there is difficulty in recruiting additional board members. Division staff attended a meeting with the Cemetery's board and discussed their challenges—mostly lack of financial resources—and potential options. The Division will set up a meeting with the Town.

Willow Brook Park, No. 07-061 (Chautauqua)

Despite taking steps to improve its position—adding a trustee, creating a Facebook page, and raising about $2,000 in donations—the cemetery still lacks sufficient funds and board members for the long term. The cemetery expressed interest in a scattering/memorial garden, which could also help increase revenue. The Mayor has informed the cemetery that it can submit

requests in May 2025 for assistance in the 2026 budget year. The mayor also suggested reaching out to National Grid for tree trimming, 4-H for goats to eat poison ivy, local business, and volunteer fire halls.

West Plattsburgh, No. 10-023 (Clinton)

This cemetery was down to one active board member who was unable to continue to serve. One lot owner agreed to serve as a board member; she has all cemetery records and is working on recruiting additional board members. We have suggested that she reach out to the town for help with maintaining the cemetery. This cemetery, for now, is no longer at risk of abandonment.

Methodist, No. 13-029 (Delaware)

This cemetery has only one active, elderly board member, who wishes to retire. This cemetery has under $20,000 in total assets and is sold out. We have unsuccessfully tried to reach the board member and determine the status of the cemetery records. The Town of Roxbury has communicated with the trustee regarding the future of the cemetery. The trustee's daughter and son-in-law are considering board positions but have not reached out or responded to Division staff. The location of the cemetery records is unknown at this time but are not in the possession of the Town. No one representing the cemetery has responded to our inquiries, but the cemetery continues to be maintained.

Alden Union, No. 15-064 (Erie)

After not hearing from the cemetery president, we spoke with accountant Rocky Kotas, CPA, who is listed as a trustee. Rocky said he is not an officer because his licenses prevent him from being an officer, but he helps with bookkeeping and filing reports (pro bono). We have offered to help the cemetery identify new officers and trustees; we have also reached out to the Town. To date, we have not yet met with the accountant or Town concerning this cemetery. On March 19, we emailed Mr. Kotas for an update on new officers and trustees, but Mr. Kotas has not responded as of March 26.

Union Cemetery of Springbrook, No. 15-065 (Erie)

The division was notified that the cemetery's six board members all feel because of advancing age that they need to turn the cemetery over to other parties. The cemetery has not had anyone show up to a lot owners meeting and a number of years and has no perspective replacement nominees. The cemetery states they are not in financial trouble and have over $200,000 in combined assets. The cemetery has a normally-scheduled lot owner meaning on April 16, 2025, which the division will attend. The cemetery will immediately post signs stating they are badly in need of new board members and encourage attendance to this meeting. The current goal is to work with the cemetery so that for their October 2025 lot owners meeting will have new volunteers to be voted into office.

Maple Hill, No. 17-015 (Franklin)

The sole trustee of this cemetery passed in 2022 and the executor contacted the Division about cemetery records that were found. The Division notified the Town of Bangor of the state of the cemetery and is working with the Town and the executor of the late trustee to organize a special meeting to try to identify officers and directors. We spoke to the Town Clerk on January 9, 2025, to see if the Town can work with the trustee's niece to call a special lot owners' meeting, which we will assist in putting together. We have made clear to the Town that absent such a meeting this cemetery will be abandoned and the Town will be responsible. We have unsuccessfully attempted to contact the Town Supervisor.

Haines Falls, No. 20-011 (Greene)

A field exam in September 2024, showed the cemetery had less than $500 in general funds, a deficit in its permanent maintenance account, and only two trustees. Division staff spoke to the Town Supervisor in late October 2024 to see if they would be willing to provide assistance or want to take control of the cemetery. We offered to assist with a special lot owners' meeting. The Supervisor said he would get in touch with the cemetery and reach back out to us with an update. We spoke with one of the two remaining trustees, Beverly Feml, on 3/27/25. She said she was working on filing with our office annual reports dating back to 2012 and after she completes that task, she plans on turning the cemetery over to the town. We explained that she cannot simply turn the cemetery over to the Town and would work to see if it is possible to avoid abandonment and will reach out to the Town.

Medway Christian, No. 20-019 (Greene)

This cemetery has only one trustee remaining; she has informed the Division that she can no longer continue to operate the cemetery on her own. We spoke with her on 1/2/25 and explained to her the process of calling a special meeting and abandonment and suggested that she contact the Town Supervisor. We will work with her and the Town to facilitate a special meeting and prepare a financial summary; the trustee is preparing to place the ad in the local paper for a special meeting.

Oakwood, No. 28-024 (Monroe)

Oakwood Cemetery, in Penfield, New York, Monroe County is looking to convey the cemetery to the town. The cemetery has ample financial resources, current sales, and an active board. However, its caretaker will soon leave and the treasurer will resign at the end of December. At its August 15, 2024, annual lot owners meeting, the cemetery presented financial information showing that it is on solid financial ground and expects to bring in $80,000 in interest on its PM account this year. Because no lot owners showed up to the meeting it was not possible to try to recruit new trustees. However, the division met with the board after the public meeting was closed and worked on strategies to fill the superintendent and treasurer position as well as strategies on how to get lot owners to attend future meetings. The cemetery agreed to put a sign in the cemetery year-round advertising the date time and place of the next annual meeting. The cemetery was paying the old supervisor $69,000 a year and the treasurer around $25,000 a year for part-time work. This should make locating candidates easier than it would be in an all-volunteer cemetery. We await a further update from the cemetery.

Prospect Cemetery, No. 33-047 (Oneida)

The Division received a call on 3/14/2025 from Prospect Cemetery President Dave Marcouiller informing that he and his board have decided to resign from their offices and have contacted the Town of Trenton supervisor to determine their next steps. Mr. Marcouiller also informed that the cemetery's storage building recently collapsed during the winter and it has not determined the extent of the damage to the cemetery's equipment. Dave also revealed difficulty recruiting new officers to serve. We will reach out to the Town as well.

Pine Hill, No. 36-027 (Orange)

One officer essentially runs this cemetery; he is looking to retire. We met with them in 2023 and thought they had identified new officers, but the officer reached out to the Town earlier this year and indicated that the Town would have to assume responsibility for it. We have attempted to reach out to the Town through the Town Attorney to explain the process for

avoiding abandonment and try to identify potential officers and directors and hold a special meeting.

Transit, No. 37-015 (Orleans)
This cemetery's board does not want to continue to serve for the long term, but has not yet reached any decisions, nor has it called a special lot owners' meeting concerning possible abandonment. The division has reached out to the cemetery in an attempt to determine if a special lot owners meeting is needed. The cemetery does not want to hold such a meeting yet. However, it is not at risk of abandonment in the short term.

Summit, No. 44-009 (Rockland)
The former President of this cemetery resigned and other board members also would like to step down. The cemetery also has very little money left. No lot owners attended the cemetery's annual meeting in April 2024. The town attorney and the Town of Ramapo have not returned the cemetery's calls. According to the cemetery's Treasurer, Charlotte Donnelly, the cemetery is paying $700 bi-weekly to a man who maintains the cemetery. Mrs. Donnelly also expressed that this was not a high rate for the area. The cemetery seems to have several large lots that would be good candidates for reclamation applications but it is unclear how good the cemetery's older records are; other areas flood regularly. There are graves available but they have not sold one in a long time.

Summit Park held a special lot owners meeting on September 25, 2024, to present the financials to lot owners and determine if the cemetery can meet its needs through donations, town assistance, volunteers, acquisition of additional trustees, etc. No lot owners other than the five board members showed up to meet with the division investigator. Through August 2024 the cemetery has less than $2,000 left in funds, along with some stocks. To help prolong funds the cemetery will need to reduce or delay mowing services. There is no large cemetery nearby that might prove a good candidate for taking over the Summit Park Cemetery.

The Town of Ramapo has been in contact with the Division (March, 2025). A meeting date is being planned between the town, the cemetery trustees, and members of the Division. The date has not yet been determined, but the meeting will take place and there will be a discussion about the town taking over Summit Park Cemetery, as the cemetery does not appear to be viable as a not-for-profit cemetery corporation.

Bath Cemetery, No. 51-004
Bath Cemetery has seen full burials and cremation interments drop by over 50% from last year and projects around a $9,000 loss for the year. The cemetery can sustain that loss this year but going forward this will be a major issue. The want to meet with the Town to see if the town can provide funds for mowing (the cemetery's number one expense). We met with the cemetery on November 14, 2024, to explore the causes of the loss of interments, investigate ways to increase donations, and prepare a message to send to the town appealing for assistance prior to the cemetery's meeting with the town. The cemetery board is currently in good shape. Seven of eight seats are currently full. The cemetery should not have any issues operating in the near future. The cemetery met with the Town, and the Town suggested it submit requests for assistance in time for its normal budgeting process, in July-August.

Flemingville, No. 54-006 (Tioga)
The President of the cemetery called the Division to indicate that the cemetery is at risk of abandonment. We reached out to the Town and scheduled a special lot owners' meeting. The Town Clerk indicated that the Town could pay for a legal notice to advertise a special lot owner's meeting and that there was interest in avoiding abandonment. They held this meeting on October 22, 2024. We identified no additional new trustees; however, a significant portion of

what we believed to be this cemetery is owned by a neighboring church, which also has its own cemetery. We are seeking to clarify ownership of these parcels and find out the future of the church and its property. We again contacted the cemetery on 1/9/25; the cemetery will continue to operate until we get clarity from the church as to its intentions concerning its parcel. In March of 2025, we were notified that the church has disbanded but that the church's attorneys are working to determine ownership of the land where the cemetery is located. In all likelihood, this cemetery will be abandoned, but it the Town cannot take responsibility for a cemetery where ownership remains unclear and where part of the cemetery may in fact be a religious cemetery.

Saugerties Cemetery, No. 56-031 (Ulster)
The Division received a call from the treasurer Georgette Hughes on 3/14/25. She informed us of the cemetery's intention to be abandoned to the town. A field exam was conducted on 1/3/25 that concluded a large permanent maintenance deficit and almost no room for future interments or lot sales. We met with the cemetery's board and Town Supervisor on March 31, 2025 to discuss options going forward.

Oliverea Rural Cemetery, No. 56-025 (Ulster)
Division staff attended a meeting with the trustees of the cemetery in August of 2024. The cemetery recently had 2 long-term trustees resign, and the remaining trustees were looking for guidance on how to continue as they were reluctant to abandon to the town. On 2/26/25 I was contacted by the Town of Shandaken Clerk, Joyce Grant. She said the cemetery anticipates abandonment after all. A special meeting is scheduled for 4/9/25. Division staff will be in attendance.

ABANDONMENTS

Cedar Grove, No. 23-005 (Jefferson)
At its March 11, 2025, meeting the Board confirmed the Division's determination that this cemetery is abandoned.

Orwell Evergreen, No. 38-024 (Oswego)
At its March 11, 2025, meeting the Board confirmed the Division's determination that this cemetery is abandoned.

Kelley, No. 40-007 (Putnam)
At its January 10, 2025, meeting, the Board confirmed the Division's determination that this cemetery is abandoned.

Oswegatchie, No. 45-046 (St. Lawrence)
At its February 11, 2025, meeting, the Board confirmed the Division's determination that this cemetery is abandoned.

VOLUNTARY CONVEYANCES

None since our last report.

DETERMINATION PENDING

Churchtown, No. 11-008 (Columbia)

The Division received a letter from the sole remaining trustee stating that he is no longer willing to operate the cemetery alone and the cemetery does not have the funds to maintain the grounds. The cemetery is split between the Town of Claverack and the Town of Taghkanic. A special meeting was held 2/25 and no new trustees came forward. We are drafting a determination of abandonment; this matter is likely to go before the Board in May 2025.

SUCCESSFUL INTERVENTION

St. Joseph, No. 07-044 (Chautauqua)

At the end of 2023, we learned that James Sasso, the President, was the only officer left at St. Joseph's Roman Catholic Cemetery, 07-044, and he plans to retire on January 31, 2024. Subsequently, Mr. Sasso identified new trustees. We met with the board members in November 2024 to familiarize them as to how to run the cemetery and work on ways to increase lot owner participation. As of January 9, 2025, we no longer believe this cemetery is at risk of abandonment.

Lock Berlin, No. 59-018 (Wayne)

This cemetery appears to have only two board members. One board member apparently turned all of the records over to the Town, stating she was the last remaining board member and could no longer help the cemetery. The cemetery's board did not vote to convey the cemetery to the Town, nor did the Town vote to accept such a conveyance. We worked with the Town to notice a special lot owners meeting on March 19, 2025. Several lot owners attended and the cemetery now has 6 volunteers to stand for office, thereby staving off abandonment.