DIVISION OF CEMETERIES
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
WWW.DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD
WALTER T. MOSLEY
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

JAMES V. MCDONALD, M.D., M.P.H.
COMMISSIONER OF HEALTH

June 24, 2025

By Email
Hon. Jeff Ruso
Supervisor, Town of New Baltimore
3809 County Route 51
Hannacroix, NY 12087

Re: Medway Christian Cemetery, No. 20-019: Determination of Abandonment

Dear Supervisor Ruso:

As is explained in greater detail below, Medway Christian Cemetery Association (the Cemetery) in the Town of New Baltimore, Greene County, is no longer controlled by a board and there exists no special fund or endowment sufficient for its care. Consequently, pursuant to 19 NYCRR § 202.5, the Division of Cemeteries (the Division) has determined that the Cemetery is abandoned within the meaning of Town Law section 291.

ANALYSIS UNDER 19 NYCRR Part 202

The name and address of the cemetery corporation and contact information for directors and officers of the cemetery corporation (19 NYCRR § 202.5(b)(1)):

The Medway Christian Cemetery is located on State Route 26 in the Town of New Baltimore, NY. The names and contact information for the officers and directors appears in Exhibit A to this letter; we will redact contact information from the publicly shared version to protect personal privacy.

A description of the standard for determining that a cemetery is deemed abandoned (19 NYCRR § 202.5(b)(2)):

Town Law section 291 provides that:

the town board of any town must also provide for the removal of grass and weeds from all cemeteries, other than private burial grounds, which are abandoned or not controlled by any existing board or body and for the care of which there exists no special fund or endowment.

A description of the factors that led to the determination of abandonment (19 NYCRR § 202.5(b)(3)):

The Cemetery has noticed and held a special lot owners' meeting (Exhibit B) and attempted to coordinate with officials of the Town of New Baltimore, to identify officers or directors willing to continue operating the Cemetery. Its one remaining trustee, Beth Ann Woodhull has resigned; we received her resignation letter today (Exhibit B).

The Cemetery also lacks a sufficient "special fund or endowment" from which to fund operations. Based solely on unrestricted funds (general fund and income from its permanent maintenance fund) available to the Cemetery, and assuming no new grave sales, interment, or foundation revenue (and also assuming no new

selling, interment, or foundation-related expenses), the Division has calculated (Exhibit C) how long the Cemetery could continue operations. The Cemetery is essentially out of available funds.

A description of any efforts taken to avoid abandonment and the results of those efforts (19 NYCRR § 202.5(b)(4)):

We first learned that the Cemetery was at risk of abandonment in the fall of 2024, when Beth Ann Woodhull, treasurer and sole trustee, contacted Division Investigator Leonard Breen and informed him that she is the only remaining trustee of the cemetery and she is no longer able to care for the cemetery.

Ms. Woodhull noticed and held a special lot owners' meeting on April 21, 2025 at 5 PM. There were no other people in attendance. Ms. Woodhull also reached out to the Town of New Baltimore for help in recruiting new trustees, to no avail.

A list of financial accounts showing the name of the entity with whom the account is maintained; the type of account; the account number; and the last known balance (19 NYCRR § 202.5(b)(5)):

A breakdown of these accounts by type of account and account number can be found in Exhibit D to this memorandum.

The following table lists the balances on the Cemetery's various funds as of December 31, 2024:

Cemetery Funds	Market/Cost	Restricted Amt.	Amt avail. for operations
Permanent Maintenance	$0.00	$7,156.00	$0.00 (*retained income*)
Special Trusts	$0.00	$7,267.01	$0.00
General Funds	$5,786.22	0.00	$0.00
TOTALS	**$5,786.22**	**$14,423.01**	**$0.00**

Note that the special trust is for care of a grave that is not part of the cemetery.

Given the minimal assets available, the Division has performed a final desk examination. Its most recent field examination, from February 2010, is attached as Exhibit E. Based on our review and current costs, it appears that the cemetery would run out of funds to pay for maintenance in a year or less.

A statement that the funds in the account are the property of the town, unless the determination of abandonment is overturned, and that the town should seek guidance from the Office of the New York State Comptroller regarding the use of such funds (19 NYCRR § 205(b)(6)):

Upon abandonment, the funds in the Cemetery's permanent maintenance account will be the property of the Town (unless the Board's determination is overturned). The Division does not regulate municipalities' use of cemetery funds. The Town should consult the Office of the New York State Comptroller concerning the permissible uses of these funds. See also 1963 Opinions of the State Comptroller No. 63-0374. It is our understanding that, upon abandonment, trust funds (perpetual care and special trusts/ bequests) remain restricted per the terms of the trust instrument. In 1976, the cemetery received $1,000 to remain in trust to care for the Powell Homestead Family burying ground which is located outside of the cemetery. The income produced is to only be spent maintaining the Powell burying ground. Thus, the restricted amount is the balance at the last field exam.

A description of the other assets and liabilities of the cemetery (19 NYCRR § 202.5(b)(7):

The Cemetery has approximately one acre of developed land for future lot sales. The Cemetery has no tools or equipment to transfer to the Town.

A statement that the town is not obligated to take title to the real property of the abandoned cemetery (19 NYCRR § 202.5(b)(8):

The Town of New Baltimore is not obligated to take title to the real property of the Cemetery.

OTHER INFORMATION

Financial Position

As Exhibit C demonstrates, even if it were possible to identify people willing to serve as officers and directors and thereby continue cemetery operations as a public not-for-profit cemetery, the Cemetery would have insufficient funds to operate.

Conclusion

Despite efforts by Ms. Woodhull, it has not been possible to identify people who would continue to operate the Cemetery and replace her. As shown above, the Cemetery lacks unrestricted funds to continue operating on a "maintenance only" basis for more than one year.

Consequently, the Division hereby determines that this Cemetery is abandoned within the meaning of Town Law section 291 because it is "not controlled by any existing board or body and for the care of which there exists no special fund or endowment" to generate income sufficient to cover minimal maintenance expenses.

The Division will present this determination to the New York State Cemetery Board at its July 15, 2025, meeting. You are hereby invited to attend, either in person or via WebEx.

Very truly yours,

Lewis A. Polishook
Director

EXHIBIT A

NEW YORK STATE | Department of State
Cemeteries

Cemeterian Update Form

Listed here are the names and contact information of all cemetery trustees of record for this cemetery. Please review for accuracy. Submit corrections in your online annual report submission OR return this form by mail with any required corrections, additions, or deletions. If mailing, send to:

Division of Cemeteries, 99 Washington Avenue, Albany, NY 12231

Positions	Name	Mailing Address	Phone	Email
Treasurer	Beth Ann Woodhull	701 Rt 54 Hannacroix, NY 12087	518-756-2635	

EXHIBIT B

CEIVED
CEMETERIES

09 2025
NY OFFICE
IENT OF STATE

Take advantage of the the largest audience in the RCS and Greenville areas for very affordable rates!
Call for details!!

Private party classifieds items valued up to $1,000 cost only $20 to advertise in our publications (BOTH GREENVILLE AND RAVENA). If it doesn't sell, you call us back, we run again for you at no cost.

run it until it sells!

2143 DEADLINE: Thursday 11:00 am • Must be paid in advance

12110. Any lawful purpose.

Notice of Formation of Madison 167 LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 01 28 2025. Office location Albany County. SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to Carlene Green 167 Madison Avenue, Albany, NY 12202. Purpose Any lawful purpose.

Notice of Formation of Fujimoto Law PLLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 02 14 2025. Office location Albany County. SSNY designated as agent of Professional Limited Liability Company (PLLC) upon whom process against it may be served. SSNY should mail process to REGISTERED AGENTS INC. 418 BROADWAY, STE R, ALBANY, NY, 12207. Purpose Any lawful purpose.

Notice of Formation of Willow Ridge Senior Living – Florissant LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 03 06 2025. Office location Albany County. SSNY designated as agent of upon whom process against it may be served. SSNY should mail process to The LLC 4 Executive Park Dr., Albany, NY 12203. Purpose Any lawful purpose.

GORJIAN 223 LLC. Arts. of Org. filed with SSNY on 03 18 2025. Office location Albany SSNY desg. as agent of LLC upon whom process against it may be served. SSNY mail process to 12 WESEY COURT, GREAT NECK, NY, 11024.

ROHMER PRODUCTIONS LLC. Arts. of Org. filed with SSNY on 03 17 2025. Office location Albany SSNY desg. as agent of LLC upon whom process against it may be served. SSNY mail process to 9 WASHINGTON SQUARE, UNIT 16 ALBANY, NY, 12205. Any lawful purpose.

Notice of Formation of against it may be served. SSNY should mail process to Registered Agents Inc. 418 Broadway STE R Albany, NY 12207. Purpose Any lawful purpose.

Notice of Formation of A.Y.W. LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 01 20 2025. Office location Albany County. SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to Northwest Registered Agent LLC 418 Broadway STE N, Albany, NY 12207. Purpose Any lawful purpose.

Notice of Formation of Danielle M Neri LCSW PLLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 03 17 2025. Office location Albany County. SSNY designated as agent of Professional Limited Liability Company (PLLC) upon whom process against it may be served. SSNY should mail process to Danielle M Neri 3 Arthur Rd, Newtonville, NY 12110. Purpose Any lawful purpose.

Notice of Formation of MINDFULNESS MOVEMENT PHYSICAL THERAPY WELLNESS PLLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 02 15 2024. Office location Albany County. SSNY designated as agent of Professional Limited Liability Company (PLLC) upon whom process against it may be served. SSNY should mail process to REGISTERED AGENTS INC. 418 BROADWAY STE R , ALBANY, NY, 12207. Purpose Any lawful purpose.

Notice of Formation of Willow Ridge Senior Living – Littleton LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 03 25 2025. Office location Albany County. SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to The LLC 4 Executive Park Dr

SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to Arielle Hartman 111 Spring Street Catskill, NY 12414. Purpose Any lawful purpose.

73 E. BEACON LLC. Arts. of Org. filed with SSNY on 11 15 2024. Office location Albany SSNY desg. as agent of LLC upon whom process against it may be served. SSNY mail process to C O 6851 JERICHO TURNPIKE, SUITE 110, SYOSSET, NY, 11791. Any lawful purpose.

Notice of Formation of CAT TRAX HOLDING LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 02 10 2025. Office location Greene County. SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to Cat Trax Holding LLC 240 Maple Ave, Catskill, NY 12414. Purpose Any lawful purpose.

Notice of Formation of CPW Design Works LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 03 04 2025. Office location Greene County. SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to CPW Design Works LLC c o Christopher P. Wolkowicz Jr. 54 Van Houten Dr., Unit 2150, Athens, NY 12015. Purpose Any lawful purpose.

Notice of Form. of LAAD LLC. Arts. of Org. filed with SSNY on 03 24 2025. Office location Albany SSNY desg. as agent of LLC upon whom process against it may be served. SSNY mail process to 9 WASHINGTON SQUARE, UNIT 16, ALBANY, NY, 12205. Any lawful purpose.

Notice of Formation of Northeastern Transport Services, LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 03 05 2025

should mail process to New York Registered Agent LLC 418 Broadway STE Y Albany, NY 12207. Purpose Any lawful purpose.

Notice of Special Meeting A special meeting will be held for lot owners and members of the Medway Christian Cemetery Association for the purpose of electing directors and preventing abandonment. Without directors to manage the cemetery, it may become abandoned. 5PM, Monday, April 21 QWL Building, 417 Plank Road, Coxsackie, NY

NEXUS SUITES LLC. Arts. of Org. filed with SSNY on 03 20 2025. Office location Albany SSNY desg. as agent of LLC upon whom process against it may be served. SSNY mail process to 9 WASHINGTON SQUARE, UNIT 16, ALBANY, NY, 12205.

Notice of Formation of Digital Archival Printing & Scanning LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 12 02 2022. Office location Albany County. SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to Registered Agents Inc. . Purpose Any lawful purpose.

Notice of Formation of FREEPORT 351 LLC. Articles of Organization filed with Secretary of State of NY (SSNY) on 03 06 2025. Office location Albany County. SSNY designated as agent of Limited Liability Company (LLC) upon whom process against it may be served. SSNY should mail process to NORTHWEST REGISTERED AGENT LLC 418 BROADWAY STE N ALBANY NY 12207. Purpose Any lawful purpose.

350-352 BOWERY OWNER LLC Auth. filed with SSNY on 03 25 2025. Office location Albany. LLC formed in DE on 03 24 2025. SSNY desg. as agent of LLC upon whom process against it may be served. SSNY mail pro-

No. 0017 P. 1

Jun. 24. 2025 10:47AM

6/24/25

I, BethAnne Woodhull
resign as treasurer & director
of the Medway Christian Cemetery
Association.

A meeting was held on
April 21. 2025 for lot owners
& directors. No one attended

BethAnne Woodhull.
treasurer

Attn: Len Breen

EXHIBIT C

Medway Christian Cemetery 20-019
Financial Viability Test

5/30/2025 *Created*

	2022*	2023*	2024*	2025 est	No new Activity	*assumes no new sales because, absent a board, no one will sell graves, and funeral homes will assume responsibility of remaining burials
Income (Receipts)						
Lot and Grave Sales	$0.00	$0.00	$0.00		$0.00	
Interment Income	$0.00	$0.00	$150.00		$0.00	
Foundations					$0.00	
Div & Int (deposited in reporting year)	$0.38	$0.95	$0.80		$0.00	Div & Int from GF and PM funds
Donations	$150.00	$0.00	$0.00		$0.00	
					$0.00	cannot be assumed
Operating Income	$150.38	$0.95	$150.80		$0.00	
Other: Transfer from Trust Funds	$2,000.00	$13,741.29	$0.00			
Expenses (Disbursements)						
Wages					$0.00	
Salaries of Officers					$0.00	
Contractor - Grave Opening					$0.00	
Contractor - Maintenance & Mowing	$2,150.00	$8,085.00	$3,010.00	$4,415.00	$6,000.00	*assumes $1.5k/acre x # developed acres
Supplies, repairs, equipment		$215.00		$71.67	$7.17	assumes 10% of 3-year average for minor repairs
Vandalism & Assessment fees	$5.00		$10.00		$0.00	
Transfer to PM fund from lot sales					$0.00	
Transfer to PM fund from interment income					$0.00	
Insurance	$100.00	$100.00	$100.00		$0.00	
Other: Transfer to Trust Funds					$0.00	
Other: Stop Pymt					$0.00	
Total Expenses	$2,255.00	$8,400.00	$3,120.00	$4,486.67	$6,007.17	
Operating Surplus/(Deficit)	**-$2,104.62**	**-$8,399.05**	**-$2,969.20**	**-$4,486.67**	**-$6,007.17**	Annual deficit for care & maintenance
				$0.00	$0.00	Available funds as of 1/31/2025
Dividends & Interest Earned (all)	$0.00	$0.00	$0.00	0.00	0.00	yrs remaining
Dividends & Interest Earned (PM only)	$0.00	$0.00	$0.00			

Acreage	
Developed - Sold	4
Developed - Unsold	0
Undeveloped	1
	5

Fund Balances 12/31/2024 (per statements)	General Fund Bank of Green Cty #8932	Permanent Maintenance CLOSED AND TRANSFERRED TO GENERAL FUNDS	Special Trust	**Total Assets**
Value at cost	$5,786.22			**$5,786.22**
Market value	$5,786.22			**$5,786.22**

Permanent Maintenance Surplus/(Deficit) as of 12/31/24

Cost value	$	-
Liability a/o 12/31/2024	$	7,156.00
PM Deficit	$	(7,156.00)

Special Trust (ST) Liability as of 12/31/24

Total ST	$	7,267.01
Liability a/o 12/31/2024	$	1,000.00
ST Surplus for Care of Powell Burying Ground	$	6,267.01

EXHIBIT D

20019 Medway Christian Cemetery

TRUST FUND LIABILITY (Restricted)

	FIGURES COLLECTED FROM ANNUAL REPORTS						
YEAR	LOT SALES	P/M ALLOCATION 10% PER LOT SOLD	Number of Burials	P/M ALLOCATION $35 PER BURIAL	Misc Additions	P/M LIABILITY	S/T LIABILITY
12/31/2009	Prior audit balance carried forward					$ 6,596.00	$ 1,000.00
12/31/2010	$ -	$ -	1	$ 35.00		$ 6,631.00	
12/31/2011	$ -	$ -	2	$ 70.00		$ 6,701.00	
12/31/2012	$ -	$ -	1	$ 35.00		$ 6,736.00	
12/31/2013	$ -	$ -	1	$ 35.00		$ 6,771.00	
12/31/2014	$ -	$ -	1	$ 35.00		$ 6,806.00	
12/31/2015	$ -	$ -	0	$ -		$ 6,806.00	
12/31/2016	$ -	$ -	0	$ -		$ 6,806.00	
12/31/2017	$ -	$ -	2	$ 70.00		$ 6,876.00	
12/31/2018	$ -	$ -	3	$ 105.00		$ 6,981.00	
12/31/2019	$ -	$ -	0	$ -		$ 6,981.00	
12/31/2020	$ -	$ -	0	$ -		$ 6,981.00	
12/31/2021	$ -	$ -	1	$ 35.00		$ 7,016.00	
12/31/2022	$ -	$ -	0	$ -		$ 7,016.00	
12/31/2023	$ -	$ -	2	$ 70.00		$ 7,086.00	
12/31/2024	$ -	$ -	2	$ 70.00		$ 7,156.00	
TOTALS	$ -	$ -	15	$ 560.00	0	**$ 7,156.00**	**$ 1,000.00**

Assets	Account Type	LAST 4 of Account #		Market Value	Cost Value
Permanent Maintenance					
			PM Liability/Restricted balance		$ 7,156.00
			Surplus/(Deficit)		(7,156.00)
Special Trusts					
			ST Liability/Restricted balance		$ 1,000.00
General Funds					
Bank Of Green County	Checking	8932		$ 5,786.22	$ 5,786.22
			Total of all assets	$ 5,786.22	$ 5,786.22
			Total restricted		$ 8,156.00
			Amount available for operations		$ -

EXHIBIT E

MEMORANDUM

STATE OF NEW YORK - DEPARTMENT OF STATE

TO: Richard Fishman **DATE:** February 4 , 2010

FROM: Alicia Young

SUBJECT: Medway Christian Cemetery Association
Greene County - 20-019

RE: Field Examination & Trust Fund Verification

Officer Contacted: Marilyn Woodhull, President
701 Route 54
Hannacroix, NY 12087
518-756-2635

The subject cemetery was audited on February 3, 2010 for the period of January 1, 2004 through December 31, 2009. Cemetery records were in fair condition. All assets were verified. The cemetery has a fidelity bond but no liability insurance. Service charges are approved. Annual meetings are advertised and held. The 2009 annual report and vandalism fees were collected at the time of the audit.

Permanent Maintenance:

The cemetery allocates 10% of gross lot sales and $35 per burial to the Permanent Maintenance fund. The Permanent Maintenance liability as of 12/31/09 is $6,596.00. Permanent Maintenance assets are held in a CD totaling $27,508.23. The surplus of $20,912.23 is accumulated interest.

Special Trust:

In 1976 $1,000 was contributed for the care of the Powell Homestead Family Burying Ground in the town of New Baltimore. The burying ground is approximately 0.2 acres and is physically separate from the Medway Christian Cemetery. Assets are held in a CD totaling $7,267.01

General Fund:

General fund assets held in a CD and a money market account totaling $25,348.58.

Financial Condition:

Cemetery assets have increased by 0.52% since the last audit. Maintenance expenses are reasonable. Cemetery officials should consider increasing interment fees and lot prices to provide additional income for operations.

dway Christian Cemetery Association
Greene County - 20-019

Year	Gross Lot Sales	10% PM Allocation	$ 35 per Interment	Capital Gains/(Loss)	Total PM	Total ST
12/31/04					$ 6,162.50	$ 1,000.00
12/31/05	$ 0.00	$ 0.00	$ 0.00	NA	$ 6,162.50	$ 0.00
12/31/06	$ 0.00	$ 0.00	$ 35.00		$ 6,197.50	$ 0.00
12/31/07	$ 0.00	$ 0.00	$ 35.00		$ 6,232.50	$ 0.00
12/31/08	$ 0.00	$ 0.00	$ 105.00		$ 6,337.50	$ 0.00
12/31/09	$ 835.00	$ 83.50	$ 175.00		$ 6,596.00	$ 0.00
	$ 835.00	$ 83.50	$ 350.00	$ 0.00	$ 6,596.00	$ 1,000.00

ASSETS

PERMANENT MAINTENANCE

Bank of Greene Co	CD	604	10/18/11	1.52%	$ 27,508.23
				Trust Asset	$ 27,508.23
				Trust Liability	$ 6,596.00
				Surplus	**$ 20,912.23**

SPECIAL TRUST

Bank of Greene Co	CD	904	11/19/10	2.39%	$ 7,267.01
				Trust Asset	$ 7,267.01
				Trust Liability	$ 1,000.00
				Surplus	**$ 6,267.01**

GENERAL FUND

Bank of Greene Co	CD	104	09/11/10	2.82%	$ 20,130.82
	Money Market	932			$ 5,217.76
				Total	**$ 25,348.58**

TOTAL ASSETS	$ 60,123.82
TOTAL ASSETS LAST AUDIT	$ 59,813.63
% INCREASE/-DECREASE	0.52%

Prices

Lot Price	**$100 for 1 grave**
Interment - Full	**$40**
Cremated Remains	**$35**

Acreage

Total	5
Sold	3
Unsold	2

Annual Meeting	**YES**
Assets Verified	**YES**
Service charges	**YES**
Fidelity Bond	**YES**
Liability	**NO**

Signatures on checks	1
Deposits made by	Treasurer
Lots sold by President	

VANDALISM and ASSESSMENT RECONCILIATION

	CEMETERY RECORDS Amount Paid	Total Interments	AUDIT CALCULATION from CEMETERY RECORDS Assessments Interments	Vandalism Interments	Amount Calculated
2004	**$ 5**	**2**	**0**	**1**	**$ 5.00**
2005	**$ 0**	**0**	**0**	**0**	**$ 0.00**
2006	**$ 5**	**1**	**0**	**1**	**$ 5.00**
2007	**$ 5**	**1**	**0**	**1**	**$ 5.00**
2008	**$ 5**	**3**	**0**	**1**	**$ 5.00**
2009	**$ 0**	**5**	**0**	**3**	**$ 15.00**
TOTAL	$ 20.00				$ 35.00
				Amount Paid	$ 20.00
				Amount Over/Under Paid	$ -15.00 pd ch 2/3/10