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TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

CC: ROBERT VANDERBLES, Counsel

SUBJECT: REPORT ON AT-RISK CEMETERIES

DATE: JULY 7, 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)

Per president Paul Heyden on 7/2/2025, the cemetery did not receive funds from the City of Dunkirk, but because of donations, the cemetery was able to cut hazardous trees. The cemetery is looking for new trustees and officers. They hold monthly meetings and advertise them on Facebook. They are going to publish a fundraising letter again soon.

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. The Town of Roxbury has communicated with the trustee regarding the future of the cemetery but has been unable to identify prospective trustees. The trustee's daughter and son-in-law are also assisting with cemetery operations, although they are not board members. For now, the cemetery continues to maintain itself, but it needs new board members.

Union Cemetery of Springbrook, No. 15-065 (Erie)
The cemetery president wants to step down this fall. The treasurer wants to step down in the next few years. In addition to publishing an ad in the paper, the cemetery posted notice of lot owner's meeting in the cemetery, at town hall, the post office, library, senior center, hardware store, and on Facebook pages. The sexton also mentions to families that they are welcome to attend meetings. The cemetery held a normally-scheduled semi-annual lot owner's meeting on April 16, 2025, which the division attended. More than 20 people attended the meeting (typically six to seven people or fewer attend). The cemetery added two new trustees from the meeting. Officials from the Town of Elma did not attend. The cemetery invites the Town to every meeting, but town officials never attend. The cemetery is doing well financially. The cemetery recently converted some low interest savings accounts to higher interest CDs. The next semi-annual lot owner's meeting is scheduled for the 3rd Wednesday of October (October 15th at 7pm at the Elma Senior Center).

Crane Memorial Cemetery, No. 22-042 (Herkimer)
Division staff met with the current treasurer for a field examination in June 2025. The treasurer communicated that the board has one member. The treasurer and her father (previous treasurer) have had a difficult time finding new trustees to join the board. They were going to contact a few other individuals to join the board. We explained what happens when a cemetery is abandoned. The treasurer and her father voiced concern over abandonment and the care of the cemetery under the Town going forward. We advised them to set up a special lot owners' meeting, publicize the meeting in a local periodical, invite the local Town manager/clerk, post on the Town of Warren's website and social media, and place a notice at the cemetery. As of July 2, the meeting date has not been determined. We will also be present at the meeting to answer questions.

Hawks Cherry Hill Cemetery, No. 27-038 (Madison)
Division staff received a call from Amy Markowski ,who is serving as the current secretary/ treasurer informing that the cemetery was scammed out of all of their funds either 1 or 2 years ago. Amy explains that the cemetery only has two trustees including herself and $1,092.13 in the bank and the cemetery does not have enough resources to continue to operate. Amy further explains that the Town of Georgetown has agreed to take over the maintenance until the abandonment process can be completed. We will work with the cemetery and Town to discuss ways of publicizing the meeting to maximize the odds of people attending.

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 met with the cemetery and Town officials in May. We concluded that the cemetery could continue operating if it could identify a paid part time superintendent and a treasurer. We identified a

possible candidate to serve as superintendent, either directly working for the cemetery or via a management agreement with another cemetery, but that cemetery has been non-responsive; we do not believe either the Town or the cemetery has identified a possible treasurer. The board plans to meet July 19, 2025, and will likely resign if there is no progress.

Summit, No. 44-009 (Rockland)

The former President of this cemetery resigned and other board members also would like to step down. The cemetery has less than $2,000 left in funds, along with some stocks. According to the cemetery's Treasurer, Charlotte Donnelly, the cemetery pays $700 bi-weekly to a man who maintains the cemetery but she is reducing mowing to prolong their available funds. 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 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. There is no large cemetery nearby that might prove a good candidate for taking over the Summit Park Cemetery.

The Division has been in contact with the Town of Ramapo (March, 2025). A date has not yet been determined due to scheduling issues with Town personnel, but a 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.

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 January 9, 2025; the cemetery will continue to operate until we get clarity from the church as to its intentions concerning its parcel. In March 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 is unclear how the Town could 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 March 14, 2025. She informed us of the cemetery's intention to be abandoned to the Town. A field exam was conducted on January 3, 2025, 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. The Town has offered support as needed; the cemetery is working on fundraising and believes it has sufficient resources to operate for another year. We will work with the cemetery and Town to try to identify new officers and directors.

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 two 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 February 26, 2025, Town of Shandaken Clerk, Joyce Grant contacted the Division. She said the cemetery anticipates abandonment. The Town noticed a special meeting for April 9, 2025. Several lot owners attended; they were willing to volunteer to help the cemetery but unwilling to serve on the board. We have been unable to access the cemetery's financial records because the officer on the accounts died and the bank will not release information about those accounts.

Sciota Rural Cemetery, No. 58-018 (Washington)

Division staff received a call from one of the three remaining trustees in early June 2025. She said the trustees were no longer able to operate the cemetery. She also said the Town has been maintaining the cemetery. Division staff advised her to advertise and hold a special lot owners meeting prior to abandonment.

ABANDONMENTS

None in April, May, or June 2025.

VOLUNTARY CONVEYANCES

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 the Town 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 March 27, 2025. 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. Division staff spoke to the Town Supervisor on 6/20/25. The Town Board's May 20, 2025, minutes indicate that the cemetery requested that the Town accept voluntary conveyance of the cemetery and the Town Board voted to accept such conveyance.

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. Division staff was informed that the two towns would be entering into a maintenance agreement; we await further information about this agreement. We are drafting a determination of abandonment; this matter is likely to go before the Board in August 2025.

Prospect Cemetery, No. 33-047 (Oneida)

The Division received a call on March 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. On June 19, 2025, Prospect Cemetery held a special lot owners' meeting. Division staff were present at the meeting and the cemetery was unsuccessful in recruiting enough officers to continue operating. The cemetery officers have agreed to serve to allow for the orderly transition of the cemetery to the Town. This matter is likely to go before the Board in August 2025.

Cold Springs Cemetery, No. 51-012 (Steuben)

The cemetery had very little activity and no burials over the last 20 plus years. The cemetery was cared for and well maintained by the same family for the last five generations. The last officer, Kris Brundage, who was moving out of state earlier in 2025, met with the Town Board, who stated that it will "assume control" in April 2025. It is unclear whether the cemetery was abandoned or conveyed. The town maintains cemeteries already as well as parks. On or about March 2025, Cemetery bank accounts and Cemetery records were transferred to the Town of Urbana. The cemetery had no assets as Kris and his brother volunteered and used their personal lawn mower and other personal equipment to maintain the cemetery.

SUCCESSFUL INTERVENTION

West Plattsburgh, No. 10-023 (Clinton)

This cemetery was down to one active board member who was unable to continue to serve. The cemetery has successfully recruited a new board and is no longer at risk of abandonment.

Maple Grove, No. 15-042 (Erie)

The entire Maple Grove Cemetery board all wanted to resign. Cemetery secretary, Karen Webb, her husband, and her daughter and cemetery treasurer, Denise Donohue, ran the cemetery for over 40 years. Due to health problems, they needed to step down. At the 2024 annual lot owner's meeting, Karen recruited four new board members. On May 8, 2025, Karen Webb and the rest of the Maple Grove cemetery board officially stepped down, and the new board was elected.

Maple Hill, No. 17-015 (Franklin)

The sole trustee of this cemetery passed in 2022, and the executor of his estate contacted the Division about cemetery records that were found. The Division notified the Town of Bangor of the state of the cemetery and worked with the Town and the executor of the late trustee to organize a special meeting to try to identify officers and directors. On June 4, 2025, Division staff attended a special meeting of the Maple Hill Cemetery Association at the Bangor Community center. Five lot owners were in attendance as well as the Town of Bangor Supervisor. The meeting resulted in a reorganization of the cemetery and five trustees were elected, and officer positions were filled. Division staff is working with the new board to organize records, and the Town of Bangor offered to store cemetery records and provide any support they could.