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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: JANUARY 7, 2026

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 2025;
3. appear to be abandoned or have been conveyed but await a final Division determination;
4. were voluntarily conveyed to towns (we have omitted descriptions from ones previously reported); and
5. staved off abandonment after board or special lot owners meetings or other intervention the Division facilitated in calendar year 2025 (we have omitted descriptions for ones previously reported).

Where we have added new cemeteries or changed the category under which they appear, we have highlighted the entry in red.

CEMETERIES AT RISK OF ABANDONMENT

Deposit Pine Grove, No. 04-005 (Broome)

This cemetery has a $14,000 deficit in its permanent maintenance fund and little to no income each year. It is nearly sold out and the President wishes to resign soon. The board has been unable to identify interested board members. The President has reached out to the Town to consider municipal assistance; we have made suggestions as to how the cemetery can try to recruit new board members.

Willow Brook Park, No. 07-061 (Chautauqua)
The cemetery continues to look for new trustees and officers. The cemetery successfully raised funds to mark unmarked infant graves and will solicit additional donations via social media. A volunteer is working on fundraising for the chapel.

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. It does not appear that the cemetery's unrestricted funds are low enough for it to be abandoned.

Mountain View, No. 16-015 (Essex)
This cemetery held a special lot owners' meeting to try to identify new directors but no one was willing to serve, and it lacks sufficient funds to operate. Town officials reached out for an update and were able to identify individuals willing to serve on a reconstituted board. Another meeting will be held in the spring of 2026 with the hope of electing these individuals. The Division has offered to attend the meeting and provide any training necessary to help the new board succeed.

Fairview, No. 22-009 (Herkimer)
This cemetery has no active officers or directors and has not submitted annual financial reports in years. Apparently, the cemetery does have a superintendent and pays its bills. We have reached out to the Town to see if it is possible to identify possible new officers or directors.

Crain Memorial, 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. 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 October 6, the meeting date has not been determined. We will meet with the Town on January 12, 2026 to discuss next steps.

Hawks Cherry Hill, 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 within the last two years (presumably part of the M. Burton Marshall prosecution). Amy explained 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 explained 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)
The board of this cemetery purported to resign en masse on July 19, 2025. Initially, the board thought the Town of Wawayanda would assume responsibility, but the cemetery has adequate

funds and cannot be deemed abandoned. We identified another cemetery in the region that was willing to operate this cemetery under a management agreement in contemplation of a merger, but the former board would not agree to this. The Town is aware of the situation and we are considering options available.

Transit, No. 37-015 (Orleans)
The officers of this cemetery have indicated that they would like to step down but have been unable to recruit successors. We are setting up meetings with the Town and board for Spring 2026 to try to identify new directors.

Summit Hill, 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. We have unsuccessfully attempted to schedule a meeting with the Town and cemetery officials, but reached out to the Town again on January 5, 2026, to try to schedule a meeting the week of January 12 to discuss next steps.

Garfield, No. 45-025 (St. Lawrence)
This cemetery has not filed annual financial reports in years. We have received a FOIL request from someone concerned about lack of maintenance. We made the Town of Potsdam aware that this cemetery is at risk and they are willing to assist in holding a special meeting. The cemetery treasurer has been unresponsive, but we have identified a lot owner who has been working with us and the Town to secure the records and schedule a special lot owner's meeting.

Willow Hill, No. 52-060 (Suffolk)
Willow Hill Cemetery is at risk of abandonment. The cemetery has no funds and needs additional trustees and assistance. It is largely inactive but must be maintained. The cemetery is also covering expenses through the use of volunteers. The cemetery also appears to have a deficit in its PM fund. We will follow up with the officers and reach out to the town to consider options.

Saugerties, 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. We conducted a field exam on January 3, 2025. We found a large permanent maintenance deficit and almost no space 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 and set up a special meeting, but, given the cemetery's finances, we doubt it will be possible to avoid abandonment.

Prospect Hill, No. 61-025 (Wyoming)
One of the board members contacted the Division. The President passed away and several current board members want to retire. The board member's husband is the Supervisor of the Town of Perry. The cemetery had discussions with Forest Lawn about merging, but that is now off the table. Division investigators Michael Catena and Cindi Craig and Division auditor Sarah Levin met with the cemetery board on December 3, 2025, to discuss potential abandonment or conveyance to the Town of Perry. The cemetery has available funds to continue operating so abandonment is not possible. Most of the cemetery board still wants

to resign, but two board members are willing to continue serving and we have identified new potential board members. The Town of Perry is willing to accept the cemetery through voluntary conveyance, and we explained that with conveyance the town will not be eligible to receive abandonment funds for clean-up or repairs.

ABANDONMENTS

Medway Christian, No. 20-019 (Greene)
Abandonment confirmed July 15, 2025

Cedar Grove, No. 23-005 (Jefferson)
Abandonment confirmed March 11, 2025

Orwell Evergreen, No. 38-024 (Oswego)
Abandonment confirmed March 11, 2025

Kelley, No. 40-007 (Putnam)
Abandonment confirmed January 14, 2025

Oswegatchie, No. 45-046 (St. Lawrence)
Abandonment confirmed February 11, 2025

Oliverea Rural, No. 56-025 (Ulster)
Abandonment confirmed November 13, 2025

VOLUNTARY CONVEYANCES

Haines Falls, No. 20-011 (Greene)
Conveyed May 20, 2025

Cold Springs, No. 51-012 (Steuben)
Conveyed April 15, 2025

DETERMINATION PENDING

Columbus Center, No. 09-004 (Chenango)
The sole remaining board member died, a portion of the cemetery's funds went to unclaimed funds, there is no activity, and the Town has been unable to identify new potential directors. Someone is maintaining the cemetery, but nobody seems to know who. We are working on a determination to present to the Board in the first quarter of 2026.

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 the first quarter of 2026.

St. Peter's Lutheran Church, No. 14-029 (Dutchess)

This cemetery has not filed its annual financial report in years and lacks a board. The Town is willing to maintain it. It will be difficult to draft a determination of abandonment without annual financial reports, but we are reaching out to the only active board member we have identified to obtain financial information sufficient to determine whether the cemetery is abandonedhope to do so in the first quarter of 2026. If the funds are insufficient, we will confirm that the cemetery has unsuccessfully tried to identify a board and draft a determination.

Prospect, No. 33-047 (Oneida)

After a special lot owners meeting, this cemetery lacks both officers and funds to operate; we are preparing a determination of abandonment. We anticipate putting this matter before the Board in the first quarter of 2026.

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 the cemetery held a special lot owners' meeting. Many lot owners attended, but none was willing to serve on the board and the current board does not want to continue operating the cemetery. 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. This cemetery may ultimately be abandoned: It lacks sufficient funds to operate in the medium term, its board members wish to resign, and despite diligent efforts it has not been able to identify new officers or directors. However, a local church (or perhaps former church, as we have been told the church disbanded) may own a significant portion of what we believed to be the cemetery, and we and the cemetery await a response from the church's attorneys as to ownership of the land. Once we clarify that point, we and the Town can seek counsel on how a Town might become responsible for part of the cemetery or how to proceed.

Sciota Rural, 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, A meeting was advertised and held in August of 2025 and no lot owners attended. The Town of Whitehall has been providing maintenance and is aware that the current trustees are stepping down. The Division will review the cemetery's finances to determine whether it lacks sufficient funds to operate. If so, we will meet with the Town and the cemetery to assure an orderly transfer of assets and records to the Town. If not, we will discuss other options

SUCCESSFUL INTERVENTION

Prospect Hill, No. 01-023 (Albany)

This cemetery had struggled to identify new directors and its Treasurer would like to resign once the cemetery finds a replacement. We have recommended that she meet with her board and the Town to seek assistance recruiting new directors. The cemetery identified a new President and Treasurer and is no longer at risk of abandonment. The new board has a plan to develop new grave space to extend the life of the cemetery, and we have met with them to discuss the best way forward on this project.

Weedsport Rural Cemetery, No. 06-035 (Cayuga)
Previously reported in the Division's October 6, 2025, report:
https://dos.ny.gov/system/files/documents/2025/10/2025-10-16-abandonment-report.pdf

St. Joseph, No. 07-044 (Chautauqua)
Previously reported in the Division's April 2, 2025, report:
https://dos.ny.gov/system/files/documents/2025/04/abandonment-report-04-02-2025.pdf

West Plattsburgh, No. 10-023 (Clinton)
Previously reported in the Division's July 7, 2025, report:
https://dos.ny.gov/system/files/documents/2025/07/abandonment-report-07-07-2025.pdf

Union Cemetery of Springbrook, No. 15-065 (Erie)
The cemetery has taken steps to identify and facilitate the election of new directors. We have encouraged the cemetery to review its charges to ensure they cover cemetery costs and have indicated that the cemetery may have hazardous monuments eligible for State repair funds. We also offered to conduct a training session for the new board members.

Rockwood, No. 18-013 (Fulton)
We met with this cemetery and helped facilitate them and the Town Supervisor identifying new directors to continue operating. We will offer technical assistance and training to the new board.

Maple Grove, No. 28-016 (Monroe)
Previously reported in the Division's July 7, 2025, report:
https://dos.ny.gov/system/files/documents/2025/07/abandonment-report-07-07-2025.pdf

Bath, No. 51-004 (Steuben)
This cemetery is struggling financially, but its board is committed to continuing to operate it as a public cemetery corporation. The Town of Bath approved $10,000 to help with maintenance of the cemetery for 2026.

Cossayuna Lake, No. 58-003 (Washington)
A person stating she represents the cemetery has contacted the Division to inform us that the board wants to abandon the cemetery. We reached out to the board to explain that they cannot simply abandon the cemetery. The cemetery subsequently identified and elected new directors and is no longer currently at risk of abandonment.

Lock Berlin, No. 59-018 (Wayne)
Previously reported in the Division's April 2, 2025, report:
https://dos.ny.gov/system/files/documents/2025/04/abandonment-report-04-02-2025.pdf

Pike, No. 61-022 (Wyoming)
Previously reported in the Division's October 6, 2025, report:
https://dos.ny.gov/system/files/documents/2025/10/2025-10-16-abandonment-report.pdf

Bellona, No. 62-001 (Yates)
Previously reported in the Division's October 6, 2025, report:
https://dos.ny.gov/system/files/documents/2025/10/2025-10-16-abandonment-report.pdf