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
HTTPS://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

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

CC: ROBERT VANDERBLES, Counsel

SUBJECT: REPORT ON AT-RISK CEMETERIES

DATE: OCTOBER 6, 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 the third quarter of calendar year 2026;
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 owner's meetings or other intervention the Division facilitated in the third quarter of calendar year 2026 (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 $16,000 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. The Town of Sanford provided the cemetery with $1,500 this year. If the Town implements and continues assistance, the Cemetery may eventually able to replenish the permanent maintenance fund and avoid abandonment.

Clymer Center, No. 07-011 (Chautauqua)
We received a call from the Town Supervisor for the Town of Clymer who states that he spoke with Ed Faulconer, the President of Clymer Center Cemetery, who stated that the cemetery is running out of funds and faces abandonment. The cemetery has not filed an annual report since 2010 and the last field examination was 2011. We will work with the President and Town to try to meet with Town officials and the remaining directors in anticipation of a special lot owners meeting.

Methodist, No. 13-029 (Delaware)
This cemetery has only one active, elderly board member who states that he is unable to continue to care for the cemetery. He has said that he would like to turn the cemetery over to the town for continued care and maintenance. 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. Even though assets are low, so are maintenance costs, so it does not appear that the cemetery's unrestricted funds are low enough for it to be considered abandoned at present.

St. Peter's Lutheran Church, No. 14-029 (Dutchess)
This cemetery has not filed its annual financial report in years and has only two board members. The board members are working to identify a third trustee; we conducted a field examination and are working with the cemetery to address compliance issues.

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 serveThe cemetery has adequate funds to operate so we cannot determine that it is abandoned. The outgoing President has indicated that he is willing to facilitate a new lot owners' meeting but the Town has been unwilling to help publicize it and has identified no possible directors; we will continue to follow up both with the town and outgoing President.

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 has a superintendent and pays its bills, although we have been informed that the cemetery lacks funds and individuals are covering its expenses. We have spoken with the superintendent, who is a Town employee, and the daughter of the late former President, who is now refusing to speak with us. The Town Supervisor has identified lot owners who may volunteer to serve on a board. The Town Supervisor is aware of the situation. We hope to work with the Town to advertise a special lot owners meeting in the upcoming months.

Union, No. 26-031 (Livingston)
This cemetery has only one board member. The cemetery is behind in submitting annual financial reports and the remaining board member does not have a strong grasp of the cemetery's financial position. We have been in touch with him to try to identify additional board members. He will reach out locally and schedule a lot owners' meeting for early 2027. We will also try to meet with local officials later this fall to see if they can help identify additional possible officers and directors. Daniel Shays (Shays' Rebellion) is interred in Union Cemetery.

Westmoreland Union, No. 33-071 (Oneida)

This cemetery has one remaining active board member who is unable to continue serving. The current field exam (to be completed October 2026) has identified material annual operating deficits. We have reached out to the Town Supervisor to apprise the town of the situation. Upon completion of the field exam, we will reach out to the town and try to coordinate a special lot owners meeting.

Community Cemetery, No. 36-009 (Orange)

Community Cemetery is at risk of abandonment. With all but one of the trustees deceased, Thomas Sullivan—who has spent over 40 years with the Cemetery—would like to discuss how the cemetery should proceed. The town of Monroe is willing to assume responsibility for ground keeping. The cemetery is at capacity; few if any burial events occur. We have no recent annual financial reports from this cemetery so it is difficult to calculate whether it lacks sufficient funds to operate. The cemetery looks to be in good condition and is being maintained. We have been unsuccessful to date in trying to reach the Town to see if it can help identify trustees.

Gardnertown, No. 36-012 (Orange)

This cemetery has only one remaining board member and has a permanent maintenance fund deficit. We have reached out to the cemetery and contacted Town officials to try to hold a special lot owners meeting to identify board members and possible sources of revenue. A recent call to the trustee listed as cemetery treasurer has not been returned as of this date. We have reached out to the Town and await a response.

Slate Hill, No. 36-034 (Orange)

This cemetery held a special meeting to identify new directors on May 22, 2026, but no one was willing to serve. However, it has more than adequate funds to continue to operate, so we cannot determine that it is abandoned. We will try to work with the outgoing board and Town to identify new board members and/ or a management agreement or merger or combination with another cemetery.

Union, No. 36-035 (Orange)

This cemetery reports it lacks sufficient funds to operate. It seeks to merge into a new cemetery proposed next door. That cemetery has purported to incorporate as a domestic not-for-profit corporation, not a cemetery corporation. It is working to address this issue. It is our understanding that the Town Zoning Board has adopted a resolution that will permit the new cemetery to operate only if it maintains Union Cemetery.

Transit, No. 37-015 (Orleans)

We met with the town supervisor, the town historian, and the board of the Transit Cemetery on April 28, 2026. They are still trying to identify new board members. The town historian and the board were to work on an article about the cemetery to draw attention. They have not yet scheduled their annual meeting, so they will hold the special meeting alongside their annual meeting after the article is published. We called the treasurer seeking financial information and are waiting for an update on the publishing of the article and the search for new board members. The Town of Murray historian wrote the article and sent it to the Batavia Daily News and the Orleans County Hub. The historian was not allowed to include that the current board wishes to retire and volunteers to replace them are necessary. The town historian will try to post this information on the County Historian and Town's website to identify trustees.

LaGrange Rural, No 40-013 (Putnam)
An auditor from the Division contacted the President, Stewart Petrovits, who is intent on eventually leaving his role as president (within the next 12 months). The President mentioned that he is the only remaining trustee as the superintendent died (in April 2026) and the treasurer retired. The Superintendent handled most of the daily cemetery operations. The cemetery has sufficient funds to operate so we cannot determine that it is abandoned. We will reach out to the Town to try to assist in identifying new board members.

42-006 Center Brunswick (Rensselaer)
We have not received an annual report since 2020, except for an incomplete report for 2025. There are two remaining board members. One board member reports that the the cemetery has $1,000 total in its accounts. We also contacted the treasurer and suggested that he reach out to the Town for assistance under General Municipal Law section 165-a. He told us that he required no additional help at that time.

Garfield, No. 45-023 (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. A meeting was planned for Spring of 2026 but was never held. We have still been unsuccessful in our attempts to contact the cemetery treasurer, but the Town of Potsdam Supervisor has been in touch with her and is working with her to schedule the required meeting. We have advised the Town of the options available to the cemetery and the Town will notify us as soon as the meeting is scheduled. In the meantime, the Town of Potsdam plans to provide maintenance at the cemetery.

Willow Hill, No. 52-060 (Suffolk)
Willow Hill Cemetery is at risk of abandonment. The cemetery has no funds available for operations 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. The Division has reached out to the Town of Southold and will be speaking with the Town about possible options for this cemetery in the near future.

Saugerties, No. 56-031 (Ulster)
The Division received a call fr.om the treasurer Georgette Hughes on March 14, 2025. She informed us of the cemetery's intention to be abandoned to the Town of Saugerties. After discussions with the Town, the board agreed to stay on for one more year with a focus on fund raising. We are following up to see if there is any change in status.

Italy Hill, No. 62-007 (Yates)
The President of this cemetery reached out to the Division. He reports that he, his wife, and his son are the only active board members. He believes the cemetery is facing abandonment; it is very low on funds. The Town of Italy has told him that the Town will mow only three times a year and is not interested in having to maintain this cemetery. We will meet with cemetery officials on October 22, 2026, to discuss next steps.

ABANDONMENTS

In the third quarter of calendar year 2026, the Division determined and the Board confirmed that the following cemeteries were abandoned:

Hillside Cemetery, No. 23-019 (Jefferson)

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

VOLUNTARY CONVEYANCES

Prospect Hill, No. 61-025 (Wyoming)
This cemetery held an unsuccessful special lot owners meeting in May 2025 and voted to convey the cemetery to the Town. The cemetery has asked us for assistance in the mechanics of conveyance. The Town accepted voluntary conveyance at its July 1, 2026, meeting.

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.

Hawks Cherry Hill, No. 27-038 (Madison)
Division staff received a call from Amy Markowski, who is serving as the current secretary/ treasurer, informing us that the cemetery was a victim of the M. Burton Marshall Ponzi scheme. Amy explained that the cemetery only has two trustees including herself 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 facilitated a special lot owners meeting, but no one was willing to serve as an officer or director. We anticipate presenting this matter to the Board at next month's meeting.

Greenwood Lake, No. 36-016
The cemetery reports that it was "turned over" to the Town in late 2025. We are seeking additional information to determine whether the board conveyed the cemetery to the Town or whether this cemetery might qualify as abandoned. The Town of Warwick is maintaining the cemetery and work has been done (volunteer clean up, etc.) at the cemetery. It is still unclear whether the cemetery was conveyed to the town. We await more information from the Town.

Sand Ridge, No 38-038 (Oswego)
After a special meeting was advertised and held on February 24, 2026, failed to produce any lot owners, the existing board stated that they would resign. The Town of Schroeppel representative was present and is aware of the abandonment process and their obligation. The Division has had difficulty preparing a financial review because of a lack of current financial records but will prepare a determination of abandonment for the Board's review based on available records.

Summit Park, 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 met with Town officials several months ago to explain that we will determine this cemetery is abandoned unless the Town can identify new board members and provide financial assistance; we have not heard back (the Town has frequently gone silent in communications concerning this cemetery).

Free Jewish Cemetery, No. 47-004 (Schenectady)

This cemetery has no funds and no board. The widow of the last remaining board member has kept the records and paid for mowing for several years. She cannot be buried in the cemetery because she is not Jewish. She turned over the records to the Division in early July. Although this cemetery is clearly abandoned, it would be ideal if one of the adjoining Jewish cemeteries that are unregulated religious cemeteries, and not the Town of Rotterdam, provided maintenance. The Town has agreed to provide maintenance for the remainder of this season pending discussions with other Jewish cemeteries and the Jewish community in the Capital Region.

SUCCESSFUL INTERVENTION

None in the third quarter of calendar year 2026.