

DIVISION OF CEMETERIES

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TO: ALL REGULATED NEW YORK STATE CEMETERIES

FROM: DIVISION OF CEMETERIES

DATE: JANUARY 12, 2017

The Division of Cemeteries wishes you all the best for this new year. This bulletin highlights some important developments and information for regulated cemeteries.

Interment of Pet Cremated Remains

New York now allows interment of pet cremated remains in human cemeteries where the interment is incidental to the burial of a deceased human being. Cemeteries can choose whether or not to allow this service. More information is available on the Division's website at: <http://www.dos.ny.gov/cmt/pet-cremation.html>

New Annual Report Form

The Division has revised its annual report form this year. The new form is enclosed and can be found at <http://www.dos.ny.gov/cmt/forms.htm>. Here are some of the important changes:

1. The revised form includes an "E-Z," shortened version for cemeteries with less than \$50,000 in total assets and has 15 or fewer burials per year (almost half of the cemeteries the Division regulates fall into this category). These cemeteries only need to complete **pages 1, 2, and 3.**
2. Certain portions of the form do not apply to all cemeteries:
 - Cemeteries that have never offered perpetual care on individual lots (a separate charge for care of a particular lot) need not complete pages 7-8. Some old permanent maintenance funds are erroneously called "perpetual care"; check with your Division accountant to see if such a fund really is perpetual care.
 - Cemeteries that do not sell graves, crypts, niches, etc. on an installment basis need not complete Schedule A on page 10.
 - Cemeteries that do not allow for prepayment of interment charges or sell merchandise pre-need need not complete page 11.
3. **All** cemeteries, even those that submit CPA-reviewed or audited financial statements, must complete the form.

The Division will hold informational sessions in various locations to explain our new form in more detail and answer any questions you may have at these dates, times and places:

<u>Date</u>	<u>City</u>	<u>Address</u>	<u>Time</u>
2/2/17	Albany	NYS Department of State, 99 Washington Ave., 5 th Floor, Albany, NY	4:00 p.m.- 6:00 p.m.
2/16/16	Binghamton	State Office Building, 44 Hawley Street, 18 th Floor, Binghamton, NY	11:30 a.m.- 1:30 p.m.
2/28/17	Syracuse	Woodlawn Cemetery Cremation Center, 800 Grant Blvd., Syracuse, NY	10:00 a.m.- 12:00 p.m.
3/9/17	Hauppauge	State Office Bldg., 250 Veterans Memorial Hwy., Room 1A16, Hauppauge, NY	3:00 p.m.- 5:00 p.m.
3/16/17	Buffalo	Margaret L. Wendt Archive and Resource Center at Forest Lawn Cemetery, 1990 Main St., Buffalo, NY	4:00 p.m.- 6:00 p.m.

Please let us know if you plan to attend by calling the Division's New York City office at 212-417-5713. Please bring identification with you.

Applications to Increase Service Charge Increases

Cemeteries may seek to increase their service charges (such as interment charges) by the employment cost index (ECI), a measure of inflation published by the U.S. Department of Labor's Bureau of Labor Statistics, with more limited Division review. Beginning on January 1, 2017, cemeteries wishing to raise service charges by no more than the ECI will submit a certification that their application complies with the law. The certification form and a description of the ECI rate process are available at www.dos.ny.gov/cmtty/forms.htm. The Division will approve these types of applications to increase service charges expeditiously.

Cemeteries that have not increased their service charges in the last few years should review their charges to ensure that they cover the cost of providing services.

Inquiries and Complaints

If you encounter a question from a customer or family member that you cannot answer, please do not refer them to the Division and then assume the problem is solved. Rather, call the Division of Cemeteries yourself, or call the Division together with the customer or family member, so that we can resolve the issue together. Calling the Division yourself will give us a better understanding of the problem at hand, and will result in speedier resolution.

If a customer or family member wants to submit a complaint to the Division, our complaint form is on our website at <http://www.dos.ny.gov/forms/cemeteries/1483.pdf>.

Cemeteries in Danger of Abandonment

If you believe that your cemetery is in danger of abandonment to the Town in which it is located, because you lack funds or board members willing to serve (or both), please contact the Division before you try to abandon the cemetery. In several recent instances, the Division has succeeded in reorganizing cemeteries' boards and/or securing a commitment of municipal assistance to keep the cemetery running and preventing the cemetery from becoming a burden on the community.