

**APPROVED**

**Cemetery Board Minutes**

**March 21, 2017  
One Commerce Plaza  
99 Washington Avenue, Albany, NY**

**BOARD MEMBERS PRESENT:**

Daniel Shapiro, Department of State, Chair  
Christopher Wiles, Office of Attorney General

Paul Ambrose, Department of Health

**OTHER ATTENDEES:**

Lewis A. Polishook, Division of Cemeteries  
Chester Butkiewicz, Division of Cemeteries  
Leonard Breen, Division of Cemeteries  
Mark Pattison, Department of State

Antonio Milillo, Department of State, Counsel  
Michael Seelman, Division of Cemeteries  
Brendon Stanton, Division of Cemeteries

**GUESTS:**

David Fleming, Featherstonhaugh et al.-NYSAC  
Mitch Rose, The Woodlawn Cemetery

Bruce Geiger, Pinelawn Cemetery  
Ray Planell, Kensico Cemetery

**17-03-A-16 Minutes of Previous Meetings**

Motion made, seconded and unanimously adopted approving the minutes of the February 15, 2017 meeting as amended.

**17-03-B-17 Legislation and Regulation**

Mr. Milillo reported the following changes since the last report:

S4623 (S. Ranzenhofer): This bill would amend Tax Law § 1115(a) to exclude from sales tax tangible personal property and services sold by a cemetery for exclusive use on the grounds and in the buildings of the cemetery; amends Tax Law § 1116(a) to add cemetery corporations to the list of organizations exempt from sales tax; and adds a new section 1149 to the Tax Law creating an amnesty program to waive interest and penalties for previous sales taxes prior to December 31, 2017.

A4825 (A. Titus): Among many other things, this bill would amend Workers' Compensation Law § 16 to increase the minimum paid to a funeral home for a death benefit claim under Worker's Compensation to not less than \$1,250.

**17-03-C-18 Division's Report**

Mr. Polishook reported that information sessions regarding the new Annual Report form and changes in regulation are well attended and well received. Information sessions were held in Binghamton, Syracuse and Hauppauge. Buffalo session was rescheduled to April due to weather concerns. Cemeteries anticipating training are eligible for extensions of their deadline for submission of annual reports.

There was an incident of vandalism at a Jewish cemetery in Rochester (Stone Road Cemetery, which is part of Britton Road Cemetery, 28-046, in Greece). Some 16 to 21 stones were vandalized. The Division visited the cemetery the day after the vandalism was reported. The cemetery plans to submit an application for a grant from the vandalism fund.

**17-03-D-19 Vandalism Report**

Mr. Butkiewicz summarized the January 2017 Vandalism Report.

The Board raised a question regarding applications categorized as pending for extended periods while the applications are not yet complete and Division is awaiting additional information. The Division will review status of applications pending additional information and Board review.

The Board motioned to approve conditioned upon the Division's confirming exclusion in warranty coverage does not apply to frost heaving in the natural course of events, seconded and unanimously adopted approving the following application:

Name	Amount	County	ID No.
1. Vestal Park Cemetery (V)	\$3,287.08	Broome	04-040
2. East Guilford Cemetery (D)	\$19,437.24	Chenango	09-007
3. Rush Pine Hill Cemetery (D)	\$29,890.50	Monroe	28-048
4. Hartwick Cemetery (V)	\$29,022.61	Otsego	39-013

Board Chairman, raised a question regarding the Vestal Park application as it was less costly to replace six of the eight monuments with flush markers, which generally is a more expensive option. In this case ready access to grave sites made this option least expensive. The monuments to be replaced are not large obelisks, but just thicker than "tablet" type monuments. It was discussed, a cemetery could choose to replace the monument if it could afford the difference between the grant and the cost. However, if monuments were in a historic section, the Division would likely advocate for a grant covering such repair or replacement.

Board member, raised a concern regarding the police report indicating vandals were playing "Pokemon Go," and whether the State could do something collectively to prevent this situation. Mr. Polishook explained that cemeteries may go to the Pokemon website and request their location be removed. However, this effort may require several requests. To request cemetery locations be removed state wide would likely require legislation.

Counsel to the Board, is working with Division on new language of legal notices regarding vandalism reflecting differences from legal notices for hazardous monuments.

**17-03-E-20 Kensico Cemetery (Westchester – 60-010) – Mausoleum Construction**

The Cemetery proposes to construct an open-air mausoleum and columbarium to yield 694 crypts and 1,404 niche spaces. The estimated cost of the new mausoleum and columbarium is

\$3,964,750. The total cost of the major renovation is to be financed using the Cemetery's general fund.

Mr. Planell, Kensico representative, responded to Board questions regarding cemetery financial assets, sales, the construction site, Kensico's board resolution, and pending local approvals.

Motion was made, seconded and unanimously adopted by the New York State Cemetery Board approving the application for construction of an open-air mausoleum and columbarium contingent upon local governmental approvals and review by the Division of certified plans.

#### **17-03-F-21 Port Crane Cemetery (Broome 04-025) Land Purchase**

The Cemetery submitted an application to purchase a parcel of real property, approximately 0.89 acres, for consideration of \$5,000. The purchase would provide additional frontage and space and would ensure that the cemetery would be able to continue to maintain this adjacent parcel, part of which contains existing interments and would appear to a casual viewer to be part of the Cemetery.

Motion was made, seconded, and unanimously adopted approving the purchase, including the price to be paid and the method of payment, contingent upon receipt of all required municipal and governmental approvals.

#### **17-03-G-22 Beverly Hills Cemetery (Putnam 40-003) Land Purchase - Tabled**

#### **17-03-H-23 Woodlawn Cemetery (Bronx 03-002) – Major Renovation – Crematory**

The Cemetery proposes to renovate the existing crematory facility and replace the existing retorts with three new FT III Facultative Cremators in the Woolworth Chapel. The estimated cost of the renovation and replacement of retorts is \$1,100,000. The project is to be financed using an existing line a credit from Putnam County Savings Bank, for 8½ years at a cost of \$236,000 in anticipated interest payments. The Cemetery expects savings in fuel and increased capacity due to inherent efficiency of the new equipment.

Mr. Rose, Woodlawn representative, responded to Board questions regarding cemetery finances, sales, commissions, loan costs, and the need to replace obsolete retorts requiring constant repair/maintenance.

Motion was made, seconded and unanimously approved by the New York State Cemetery Board for the major renovation application as submitted, contingent upon the Cemetery obtaining municipal and regulatory approvals.

#### **Public Comments:**

Mr. Planell commented on proactive steps being taking by local police to provide additional security due to concerns of vandalism at Jewish cemetery and section within non-sectarian cemeteries.

Mr. Fleming, commented NYSAC Governmental, Legal and Public Affairs seminar is scheduled in Albany for May 8<sup>th</sup> and 9<sup>th</sup>, 2017.

**Motion to go into executive session made, seconded and unanimously carried.**

**Motion to exit executive session made, seconded and unanimously carried.**  
**Motion to adjourn made, seconded and unanimously carried.**

The next monthly Cemetery Board meeting is to be held on April 19, 2017 at 10:30 AM, One Commerce Plaza, 99 Washington Ave., Albany, NY 12231.