

APPROVED

Cemetery Board Minutes

**February 10, 2016
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
Monee McAdoo, Division of Cemeteries
Michael Seelman, Division of Cemeteries

Antonio Milillo, Department of State, Counsel
Joseph Ambrose, Division of Cemeteries
Leonard Breen, Division of Cemeteries
Karen DeYoung, Division of Cemeteries

GUESTS:

David Fleming, Featherstonhaugh et al.-NYSAC
Daniel Hallenbeck, NYSAC
Dannielle Meendez, NYSFDA

Bruce Geiger, Pinelawn Cemetery
Marianne Schrom, NYSFDA
Mitch Rose, Woodlawn Cemetery

16-02-A-07 Minutes of Previous Meetings

The Board approved the minutes of the December 16, 2015 and the January 11, 2016 meetings as amended. Motion made, seconded and unanimously adopted approving the minutes as amended.

16-02-B-08 Legislation and Regulation

1. Pending Legislation

Senate Bill # 2583 - Clarifying that state regulated cemetery operations are under the sole jurisdiction of the state cemetery board is in its 3rd reading.

Senate Bill # 2207 - Is in its 3rd reading. This bill will amend the Penal Law (PL) by making technical changes to PL sections 145.22 and 145.23 and would add two new sections to the Penal Law. PL §145.26 would define the term veteran and PL §145.27 would establish the crime if cemetery desecration of a veteran cemetery plot or grave by making it a class E felony.

2. Rules and Regulations

The Cemetery Boards financial reporting regulation has been adopted.

16-02-C-09 Division's Report

Mr. Polishook welcomed new Division senior accountant Karen DeYoung attending her first Cemetery Board meeting. Ms. DeYoung joined the Division in December of 2015 and is stationed in the Buffalo Region office.

Mr. Polishook reported that the Net Appreciation forms, allowing cemeteries to apply for an appropriation of net appreciation, are now available on the Division's webpage. Also, the Division has received and is reviewing the first application submitted requesting such an appropriation. The review indicates some cemeteries are not correctly reporting perpetual care balances and may be required to provide additional schedules to be submitted with financial statements.

Mr. Polishook reported that Division continues to review regulations and guidelines regarding the following areas:

- Cemetery takeover of another cemetery
- Certificates of indebtedness
- Pre-need sales
- Net appreciation of perpetual care

16-02-D-10 Vandalism Report

Mr. Butkiewicz summarized the February 2016 Vandalism Report.

The Board approved the following applications:

06-009 Indian Mound Cemetery (V)	\$ 214.28
18-005 Ephratah Rural Cemetery (D)	\$ 8,402.94
23-007 Depauville Cemetery (V)	\$ 2,727.64
25-016 Riverside Cemetery (D)	\$ 29,891.60
52-020 West Danby Cemetery (D)	\$ 9,873.73
55-027 Lake View Cemetery (V)	\$ 8,900.00
55-027 Lake View Cemetery (V)	\$ 340.00
55-027 Lake View Cemetery (D)	\$ 13,849.22

16-02-E-11 Grove Place Cemetery (Monroe – 28-012) – Land Purchase

The cemetery submitted an application requesting approval to purchase two acres of land for \$55,000, half to be financed with general funds and remaining half to be a privately held mortgage with a 4% rate of interest. The Board called the cemetery's representative to address concerns of the Cemetery Board. The Board noted cemetery lands cannot be mortgaged and had additional questions regarding grave sales, return on investment and public notice. The cemetery's representative agreed to discuss with board trustees and provide additional information to address concerns. This application was tabled.

16-02-F-12 Corwin Cemetery (Niagara – 32-006) – Columbarium

The cemetery submitted an application requesting approval to build a columbarium with 48 single niches for a total cost of \$19,456. The project is anticipated to have a payback period of 3.8 years and a rate of return of 15% over 10 years. The project is to be funded by cemetery's general funds. Motion to approve the application was made, seconded and unanimously adopted by the Cemetery Board.

16-02-G-13 Woodlawn Cemetery (Onondaga – 34-053) – Major Renovation/Crematory

Tabled at the request of the cemetery.

16-02-H-14 Pearl River Cemetery (Rockland – 44-000) – Certificate of Incorporation

Tabled.

Public Comments:

Mr. Fleming explained the definition of cremation is a concern that is presently being considered. He asked that the State, Agency and Board be proactive in ensuring that all forms of final disposition be regulated by the Board. Mr. Fleming also mentioned concerns regarding the tax exempt status of cemetery lands and the 2% tax cap.

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 Cemetery Board meeting is to be held on March 16th, 2016 at 1:00 PM, One Commerce Plaza, 99 Washington Ave, Albany, NY 12231.