

ies (DOS) and the Division of Air Quality (DEC), CANA and NYSAC have been approved by both entities to provide this course. CANA has already conducted four classes and it is anticipated that NYSAC will begin courses in January, 2008. It should be noted that the approved course will be New York State specific and any previous certification will not apply.

## LOT TRANSFERS

Frequently people move out of state and wish to dispose of their lots in New York. You have the first right of refusal. If you choose not to repurchase, you must provide the lot owner with a letter to that effect. It is VERY IMPORTANT that your letter be dated, SHOW the name of the owner(s), and the location of the lot, as recorded in your records.

## NEW ASSESSMENT REQUIREMENTS

When you receive your annual mailing in January, please read the assessment/vandalism form carefully. Cemeteries are no longer required to include the burial of cremated remains in the total for the \$3.00 assessment unless the remains are from an out of state crematory. However, crematories must now pay the assessment fee. If you need assistance filling out the form, please call.

## ANNUAL MEETINGS

Do you hold your annual meetings? You are required by law to hold annual lot owners meetings, even if you think no one will come. Notice should be given personally, by mail, or published once a week for three successive weeks prior to the meeting in a newspaper in a county where the cemetery is located.

**The new 2007 ECI is now 3.3%.**

October 2007

NYS Department of State  
Division of Cemeteries  
Albany, NY 12231-0001



# CEMETERY BULLETIN

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October 2007, No. 13

**Eliot Spitzer**  
*Governor*

**Lorraine A. Cortés-Vázquez**  
*Secretary of State*

# New York State Department of State Division of Cemeteries

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## DIRECTOR'S NOTE

It has been too long since our last newsletter. There are a number of issues in this edition which you need to review. Please feel free to call our staff in your area for more detailed information.

The new Administration is open to improving the processes and procedures throughout State government. We are reviewing our internal procedures in order to keep them from being a burden to you. Again, this Division looks at its responsibility to you as a two way street. Tell us what is on your mind. We need to hear from you.

The Administration has recently televised all public meetings of government bodies. This includes the State Cemetery Board. You can watch the Board meetings live via the Department of State website. If you miss the meeting, which will be posted on the web site, you can watch the Board meeting at your leisure by clicking the archive icon.

## RECENT LEGISLATION

Legislation was enacted to increase penalties for desecration of veterans graves and authorized cemetery maintenance/repairs as a condition of sentence for vandals. Other legislative initiatives dealt with the family priority to determine disposition of human remains, expanding the definition of "memorial" and "cemetery desecration," and language dealing with the procedure for dormant/abandoned pre-need funeral accounts. Details on these matters can be obtained on our website or by contacting this office.

## LET THE PUNISHMENT FIT THE CRIME

In a recent vandalism fund application, the Cemetery Board learned of a novel series of penalties imposed on the perpetrators by a far thinking judge. Besides monetary damages and community service, the young vandals were required to write an apology letter to each of the families whose monuments were damaged, create 10 biographies of the people buried in the plots and a biography on one of their own ancestors.

The Board was most impressed with the nature of the sentence which actually holds out the hope that the youths could benefit from the effort and recognize their connection to the community in which they live.

## A FIRM FOUNDATION

Once the Cemetery Board de-regulated the cost of merchandise, Omnibus 2.3/2.7 orders were abolished. Foundation/installation fees should no longer be included with the cost of bronze items. One foundation fee is to be used for all marker installations regardless of where they are purchased.

## QUESTIONNAIRE RESPONSE

We would like to thank everyone who returned the Mass Fatality Questionnaire (response has been over 45% to date). It is being used in many ways, not just for time of need information. We can now tell how much land is used in each county for cemetery purposes, who has equipment, who depends on contractors, etc. This data provides us with a physical snapshot of your cemetery.

If you haven't sent in your questionnaire, please do so. Please feel free to contact Cynthia Craig at 716-847-7101 or email her at [cynthia.craig@dos.state.ny.us](mailto:cynthia.craig@dos.state.ny.us) or Colleen Kelly at 518-474-1860 in the Albany Office.

## FROM THE ACCOUNTANT'S DESK

If your cemetery has less than \$40,000 in total financial assets, exemption from fidelity bonding may be requested, provided that two (2) signatures are required on all financial transactions.

Cemetery treasurers need to maintain a paper trail on expired CD's as well as paperwork on the CD's currently in force. CD's should not be left to routinely roll over without appropriate consideration of the prevailing CD income rates in the area.

In regard to rate applications the Division continues the policy of one rate application per cemetery in any 365 day period, with special circumstances always considered. All communication with the Division should include the cemetery's unique five digit registration number to distinguish your organization from other cemeteries with the same name.

## CREMATORY OPERATOR CERTIFICATION

A change in the Not-For-Profit Corporation Law requires all crematory operators to be certified by an organization approved by the Division of Cemeteries. The DEC Air Quality Regulation has a similar requirement. Through joint efforts between the Division of Cemeter-