

Cemetery Bulletin

June 2004

No. 10

New York State Department of State



A Message from Secretary Daniels

The dynamic of cemetery operations always seem to be changing, and there are numerous issues confronting not-for-profit cemeteries that must be addressed. The Department of State's Division of Cemeteries, along with the New York State Cemetery Board, which I chair, are responsible for the oversight of these cemeteries, but also seek to help cemeteries achieve and maintain sound fiscal health and provide quality services for your clientele.

This newsletter is designed to highlight some topics that may be of interest to you. I hope you will find it to be informative and helpful in your daily operations. As always, if you have questions on cemetery issues or need assistance, contact the Division of Cemeteries at (518) 474-6226.

Randy A. Daniels
Secretary of State

Vandalism Fees for Cremated Remains

When the vandalism law was first passed on November 30, 1988, vandalism fees were supposed to be collected on all interments, including the burial of cremated remains.

On July 25, 1990, the law was amended requiring crematories to submit \$5.00 to the vandalism fund for every cremation they conducted.

On June 24, 1991, the Cemetery Board ruled that the double collection of the vandalism fee on cremations should be eliminated. Crematories were advised at that time to stamp or label all receipts for cremation with the notation "VANDALISM FEE COLLECTED." These receipts are supposed to be shown at the cemetery at the time of a burial and the cemetery is not supposed to charge the family a second time, nor are they required to submit a fee for the burial of cremated remains that were cremated in New York State. If a cemetery buries cremated remains that have been shipped in from another state, then they are to collect the \$5 and remit it with the regular payment of vandalism fees.

It appears that cemeteries do not always receive or see a copy of the receipt showing that the fee was paid and therefore are not aware the fee has already been paid. A cemetery should ask for this information when burying cremated remains and mark its records accordingly to avoid paying the fee again.

March 15th Due Date

The granting of an extension for the filing of your annual report does not grant an extension for the filing of your assessment/vandalism notice. All cemeteries are required to return assessment/vandalism forms and monies due by March 15th of each year. This includes assessment/vandalism forms with zero amount due.

Assistant Director's Notes

Approximately a year and half ago, I was named Assistant Director for the Department of State's Division of Cemeteries. This has proven to be a great opportunity for me, and I have learned a great deal about cemetery operations, as I work with other staff and ceme-terians to fulfill the critical mission of the Division.

I am fortunate to be able to work with dedicated professionals like Division Director Richard Fishman and other office associates, and I have benefitted from their vast knowledge, experience and guidance. In addition, I have had the opportunity to meet and work with ceme-terians across the State, and have gained a greater understanding of your needs and appreciation for your dedication.

This position presents a challenging role for me, as it touches upon many professional arenas, including accounting, investigations and legal concerns, to name a few. I currently am working to improve the Division's computer capabilities so that we can better serve our ceme-terians.

I look forward to continuing to work with you in the future, and hope to build and strengthen our relationships so that we can achieve our goals.

Chet Butkiewicz
Assistant Director

Rate Applications

The Cemetery Board has a policy of one rate application per year unless there are extraordinary circumstances for a second one. This policy will be closely monitored, so please be sure to look at all of your service charges before submitting a request.

To increase the accuracy of applications, it is suggested that you use a copy of your last Board Order and indicate the increase desired next to the current one.

Miscellaneous service charges, - *i.e.*, deed transfers, duplicate deeds, photocopies, affidavits of heirship, supervisory fees, etc., do require approval, and should remain at a reasonable price.

E-mail: cemeteries@dos.state.ny.us
Fax: (518) 473-0876
Voice: (518) 474-6226
Albany, NY 12231-0001
41 State Street, Suite 1110
Chester Butkiewicz, Assistant Director

Fax: (212) 417-2322
Voice: (212) 417-5713
New York, NY 10038-3804
123 William Street, 20th Floor
Richard D. Fishman, Director

DIVISION OF CEMETERIES

www.dos.state.ny.us

Secretary of State

Randy A. Daniels

DEPARTMENT OF STATE

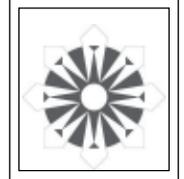
Governor

George E. Pataki

State of New York

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CEMETERY BULLETIN



Plans for Mausoleum and Columbarium

Reminder to cemeteries. Prior to any expenditure of funds for the design or construction of a mausoleum or columbarium, a cemetery's plans need to be submitted for review by the Division of Cemeteries and must be approved by the State Cemetery Board. The plan should clearly state construction costs, sales expense and surplus balance. The Division of Cemeteries will particularly scrutinize the method of initial financing and the payback schedule if money is borrowed. A few points to consider:

- Projects relying on 100% of PM account for funding will not be considered.
- The estimated payback period should not exceed sales period. (Consider a "new car" analogy: Whichever comes first, 10 years or 100,000 miles.)
- A market study or analysis supporting your projected sales plan.
- The projected payback should reasonably consider the percentage of spaces that are "never" sold.

Additionally, the Division's experience has been that mausoleum/columbarium construction companies are more than willing to provide their services and plans for initial study and review. Bottom line, no cemetery funds should be expended for site plans or preparation before you have received approval from the Cemetery Board.

These are general points to help you if you are considering a mausoleum or columbarium, and by no means should this be considered an all inclusive discussion. If you are considering a mausoleum or columbarium, and have questions, always feel free to call us at (518) 474-6226.

Receipts Bill

A mailing went out last October to all cemeteries regarding the receipts bill that requires a cemetery to provide the funeral director with a receipt upon the delivery of a body for burial. If you have questions on this, please call (518) 474-6226. New York City cemeteries are exempt from this provision and a cemetery outside of NYC receiving a body from the City with a NYC Burial Transit Permit does not need to provide a receipt.