



Division of Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
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Application for Funds for Maintenance of Abandoned Cemeteries

Section 1507(h) of the Not-for-Profit Corporation Law creates a fund which will provide for the maintenance of abandoned cemetery property. Cemetery Board Rule of Procedure 200.11 defines the terms and procedures to be followed to apply for these monies. In order to be eligible for funds for the maintenance of abandoned cemeteries, a municipality must show that the cemetery was once organized pursuant to the NPCL or existing by virtue of the Membership Corporation Law. A copy of the certificate of incorporation of the cemetery *must* be attached to this application.

AMOUNT REQUESTED _____ COUNTY IN WHICH CEMETERY IS LOCATED _____

CEMETERY NAME _____

NAME OF MUNICIPALITY _____ CONTACT PERSON - NAME & TITLE _____

ADDRESS OF MUNICIPALITY _____

TELEPHONE NUMBER _____ FAX NUMBER _____

1. Describe any cemetery trust funds or endowments on hand:

2. Describe current status of cemetery with respect to abandonment (what maintenance is performed, size of Cemetery, general condition, etc.): Use additional sheets if necessary.

3. Specific purpose for which these funds will be used (provide estimates where applicable):

4. Does this cemetery perform interments or cremations? _____ Yes _____ No

I hereby certify that the above information is true and correct to the best of my knowledge. I further acknowledge that the responsibility for restoration and future care, preservation and maintenance of the above mentioned cemetery has been assumed by this municipality.

Signature of Town Official: _____ **Date:** _____

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(a) Definitions.

(2) Abandoned cemetery means a cemetery maintained by a municipality pursuant to law, including but not limited to one maintained by a town pursuant to Town Law, Section 291 or by a county pursuant to County Law, Section 222(5-a), which cemetery was previously owned by a cemetery corporation organized pursuant to the Not-for-Profit Corporation Law or existing by virtue of the Membership Corporation Law, for which there no longer exists any corporate board or body to maintain it, and for which there is no sufficient trust fund or endowment to provide ordinary and necessary care and maintenance.

(g) Application for maintenance of abandoned cemeteries.

- (1) An application for reimbursement for the fair and reasonable expenses for maintenance may be made on behalf of an abandoned cemetery by the municipality in charge of the maintenance of such cemetery. Such application shall include:
 - (i) a certification from the municipality of the current status of the cemetery with respect to abandonment; the funds of the cemetery and the investment income therefrom; donations, if any; whether the cemetery currently sells lots or graves or performs interments or cremations, and if so, the annual number and the total revenue;
 - (ii) the proposed amount and purpose of the disbursement; and
 - (iii) the contribution of the municipality and others, if any, with respect to the maintenance of the cemetery.
- (2) Within 60 days of receipt of a complete application, the Cemetery Board shall make a determination, based upon the following:
 - (i) severity of conditions;
 - (ii) when applicable, appropriateness of use of prior payments from the fund;
 - (iii) compliance with New York State Law affecting cemeteries;
 - (iv) priority of application based upon previous applications; and
 - (v) availability of monies within the Fund.
- (3) The Cemetery Board shall apply the following guidelines in authorizing a disbursement for the maintenance of an abandoned cemetery:
 - (i) moneys disbursed shall be used exclusively for the purpose of maintenance of an abandoned cemetery;
 - (ii) the costs of labor and equipment rental or lease for a one time clean-up may be authorized; equipment purchases that are essential for the maintenance of an abandoned cemetery may be authorized, provided that disbursements for equipment purchases may not exceed the price offered by the Office of General Services for the same or similar equipment pursuant to section 163 of the State Finance Law;
 - (iii) where equipment is purchased by a municipality for episodic maintenance of an abandoned cemetery, the pro-rated share of the purchase costs attributable to cemetery use may be considered for reimbursement;
 - (iv) labor costs associated with future cemetery care, preservation and maintenance that are the legal obligation of a municipality may not be reimbursed;
 - (v) moneys disbursed may not be used to pay for the cost of the ongoing operation of an abandoned cemetery.

(h) Use of disbursements by a municipality.

- (1) The municipality must apply all disbursements made by the Cemetery Board to the maintenance of the cemetery as described in the order of the Cemetery Board authorizing a disbursement.
- (2) Any funds remaining after the maintenance has been performed must be returned to the Cemetery Board for redeposit into the fund.
- (3) Within 90 days of its receipt of disbursements, the municipality shall make a report to the Cemetery Board setting forth details of the maintenance and clean-up undertaken, equipment purchased, and the amount of funds, if any, to be redeposited in the fund. If the maintenance and clean-up have not been completed, or the equipment requested has not been purchased, the reasons therefor shall be set forth, and the anticipated date for a subsequent, final report shall be disclosed.