



Department of State
Cemeteries

Cemetery 101

Basic Cemetery Operations

November 7, 2023

1

November 7, 2023

2

Welcome!

Thank you to each one of you for volunteering your time and talents!

We are always learning, as you are.

If you came here with questions, please do not hesitate to ask them!



Department of State
Cemeteries

2

November 7, 2023

3

Cemetery Maps



3

November 7, 2023

4

Ideally, every cemetery board should appoint a person(s) who will sell, locate, and arrange for the opening of graves.

If possible, have the previous person(s) orient you to the map and layout of the cemetery. Some sections may be laid out differently.

Interment errors typically happen because all map copies are not updated promptly! The measurement point must be from a permanent point or the map's orientation for that section will be incorrect.



4

November 7, 2023

5

Keep accurate records of lots sold and interments by updating all maps and lot cards simultaneously.

Two of the most frequent map and record related complaints we receive are lots being sold twice and interment in the wrong grave.

The overall cemetery map must be on file with our Division. We do not keep records of individual interments.



5

November 7, 2023

6

Interment Procedures

Before Arrival and Interment

- Verify lot ownership and rights of interment for the deceased.
- Verify the location of the interment within the lot.
- Confirm the outer container size and ensure the material complies with your rules and regulations.
- Discuss the date, time, and charges for the service(s)
- If remains come from outside NY State, confirm that the burial transit permit contains acceptable NYS information. If not, the funeral director should correct it at the local Registrar's office.



6

November 7, 2023

7

Upon Arrival

- Check the pocket card of the delivering funeral director. A NYS licensed and registered funeral director or registered resident must deliver remains. VR(0)
- Confirm that you have received full payment; cemeteries can decide what forms of payment to accept.
- Review the Burial Transit Permit for accuracy.
- Issue the Body Delivery Receipt and keep a copy for your records.
- Complete and sign the Burial Transit Permit and file it with the Vital Records
- Registrar in your district within seven days.
- While not required, it is best practice to collect and retain a copy of the cremation certificate when one is available. You may file a copy with the local registrar/clerk if they will accept them.



Department of State
Cemeteries

7

November 7, 2023

8

THIS IS A SAMPLE ONLY- THIS IS NOT AN OFFICIAL FORM

Enter Cemetery Name and Address, and phone number

RECEIPT

FOR BODY

In compliance with New York State Public Health Law, Section 4145(2) (b)

On the ____ Day of _____, 20____, the ____ body ____: remains of:
Fill in blanks and check whether remains or cremated remains were received

Print name as it appears on Burial-Transit Permit (DOH 1555) or Cremation Certificate

was (were) delivered to _____ Cemetery at _____,
_____, New York, where it was (they were):

_____ Interred in Grave ____ in Lot No. ____ In Section ____ of the Cemetery

_____ Inurned in the Cemetery's Columbarium in: Side ____ Row ____ Column ____

_____ Placed in winter storage pending interment as soon as weather permits

NOTE: Identity of decedent was not verified by the undersigned representative of the

_____ Cemetery Association



Department of State
Cemeteries

8

Slide 7

VR(0 A NYS licensed and registered funeral director or registered resident must arrange for and be present at the delivery of the remains.

Want to address new 1518 crematory operations during emergency declaration?

During a declared disaster emergency crematories may arrange for transportation in areas effected by the disaster

Vanderbles, Robert (DOS), 2023-10-23T14:10:05.883

November 7, 2023

11

SAMPLE CEMETERY SIGN

(Name of Cemetery)
 is regulated by the New York State
 Cemetery Board
 (contact information for cemetery)
 NYS Division of Cemeteries:
 (518) 474-6226



Department of State
Cemeteries

11

November 7, 2023

12

Burial and Memorialization Rights

NYS Public Health Law §4201 sets the order of people who have the legal right to arrange for the final disposition of the decedent:

- (i) The person chosen by the deceased, in writing, through a last will or the form created by the New York State Department of Health for this purpose, which can be found here: <https://www.health.ny.gov/forms/doh-5211.pdf>;
- (ii) a spouse;
- (ii-a) a domestic partner;
- (iii) any child who is at least 18 years old (if there are multiple children, a majority);
- (iv) either parent;
- (v) any sibling who is at least 18 years old (if there are multiple siblings, a majority);
- (vi) a legal guardian appointed under certain laws;



Department of State
Cemeteries

12

November 7, 2023

13

(vii) any person who is at least 18 years old who would be entitled to share in the deceased person's estate as specified in Section 4-1.1 of the New York Estates, Powers and Trusts Law (<https://www.nysenate.gov/legislation/laws/EPT/4-1.1>).

The person with the closest relationship to the decedent has the highest priority; if there are multiple people with the same priority, a majority);

(viii) a fiduciary of the estate;

(ix) a close friend or relative who is reasonably familiar with the deceased's wishes, including religious or moral beliefs, when no one higher on this list is reasonably available, willing, or competent to act; to handle final disposition, this person must complete a written statement; or

(x) a chief fiscal officer of a county or a public administrator appointed under certain circumstances, or any other person acting on behalf of the deceased, provided that such person provides a written statement.



Department of State
Cemeteries

13

November 7, 2023

14

This section of the law may also provide guidance as to the right of memorialization. Per Division regulations, this right belongs to the person with the right to inter the remains.

All lot owners must consent if the inscription is being added to a family stone or monument.



Department of State
Cemeteries

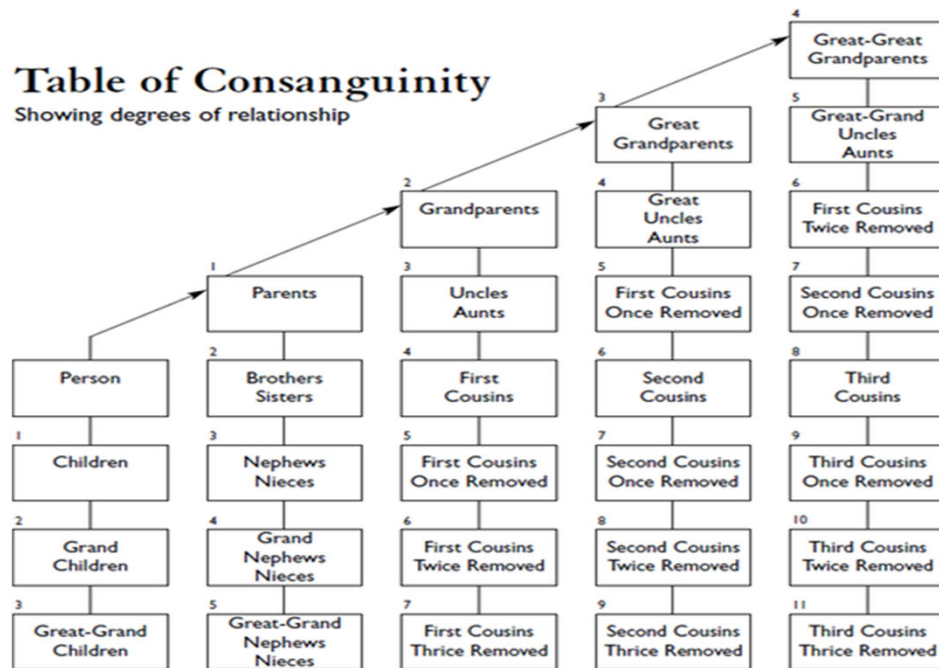
14

November 7, 2023

15

Table of Consanguinity

Showing degrees of relationship



Department of State
Cemeteries

15

November 7, 2023

16

Buying a Final Resting Place

There are different types of final resting places:

- In-ground burial (full body or cremated remains)
- Entombment in a crypt in a mausoleum (private or community)
- Inurnment in a niche in a columbarium or other memorial
- Scattered in a scattering garden or ossuary

A final resting place is not real property and cemetery deeds/receipts are not typically filed with the County Clerk.

The cemetery's rules and regulations control the number of remains per space.



Department of State
Cemeteries

16

November 7, 2023

17

A public cemetery must make its price list available and post it in its office. The price list must also be filed with the Division.

Each cemetery decides the price for a final resting space.

A cemetery's rules and regulations control how many interments are allowed per lot, the type of memorials and decorations it allows, etc.

Upon purchase, the cemetery must give the purchaser a deed or receipt and a copy of the cemetery rules and regulations.

Two officers must sign the deed.



Department of State
Cemeteries

17

November 7, 2023

18

The cemetery must provide a deed or a receipt when the purchaser makes payment in full.

The deed or receipt must contain the following:

1. date of purchase,
2. the lot owner's name,
3. the amount paid,
4. the location (section, lot and grave number(s), and the dimensions of the lot)

A cemetery cannot write "next available grave" in a deed.



Department of State
Cemeteries

18

November 7, 2023

19

A cemetery must sell a final resting place to a person wishing to purchase one; however, it is not required to sell more than one grave to any person.

Certain public cemeteries restrict burial to persons of a particular religious belief. A cemetery can also have restricted sections within the cemetery.

The purchaser must decide at time of purchase who will own the lot, paying doesn't automatically make you the owner.

There may be more than one lot owner.



Department of State
Cemeteries

19

November 7, 2023

20

The lot owner may designate who can be interred in the final resting place.

Some related persons, such as a spouse, child, or parent of a lot owner often have the right of interment regardless of whether they are mentioned in such a designation, provided space exists.

The lot owner must file the designation with the cemetery.

When multiple people own the lot, they may file an affidavit listing the names and addresses of all lot owners.

All lot owners must sign the affidavit.



Department of State
Cemeteries

20

November 7, 2023

21

When some or all of the original owners are deceased, the living lot owners may file an affidavit of heirship. This is a document that identifies the new owners of the lot and the source of their right to ownership.

The owners can also designate, in writing, a person to make decisions regarding the lot. If none is filed, the cemetery can decide the location of interments on the lot.

The lot owners can also designate who will be interred in a particular grave.



Department of State
Cemeteries

21

November 7, 2023

22

Questions about rights of interment and lot owners' rights can be complex.

If you have questions you should contact the Division for assistance. You can call the Albany office or the investigator for your region.



Department of State
Cemeteries

22

November 7, 2023

23

Cemetery Rules and Regulations

The cemetery's rules and regulations must be up to date.

The original rules and regulations, as well as any changes, must be approved by the Division before they can become effective.

The cemetery must provide purchasers with a copy of the rules and regulations prior to the purchase of a lot.

The cemetery must post its rules and regulations in its office if it has one. If there is no office, it may post them on the cemetery premises (laminated sign).

Rules and regulations of a cemetery are subject to change and should state that.



Department of State
Cemeteries

23

November 7, 2023

24

Each cemetery develops rules and regulations to govern:

- Behavior on the cemetery premises
- Hours of operation
- Monument style, color, and size
- Decoration
- Number of interments per grave
- Disinterment

We can provide guidelines for some basic rules.

Contact your investigator for a copy.



Department of State
Cemeteries

24

November 7, 2023

25

Cemetery Prices and Charges

The cemetery must file its list of lot prices with the NYS Division of Cemeteries.

The Division does not approve prices for final resting places.

A cemetery may have different requirements and prices for how many remains and types of remains are allowed per grave.

The NYS Division of Cemeteries must approve a cemetery's service charges. These services include grave openings, foundations, and cremation – this is not an all-inclusive list. For more information contact the senior accountant assigned to your area.



Department of State
Cemeteries

25

November 7, 2023

26

Endowed or Perpetual Care

The cemetery must maintain the premises. Mowing and trimming is basic care of graves.

A special contract can be agreed upon between the cemetery and the lot owner(s) for specific care with monies set aside for that purpose, called Endowed or Perpetual Care.

The cemetery may use the income (interest and dividends) for the contracted service; but the cemetery may not use the principal. If the income is insufficient to provide the care, the cemetery can ask the lot owners to increase their contribution. The cemetery is not required to provide the agreed upon care until the interest is sufficient.

Many cemeteries have a “perpetual care” fund, but most PC funds are actually bequests or permanent maintenance in nature.



Department of State
Cemeteries

26

November 7, 2023

27

IMPORTANT INFORMATION

A public cemetery must be open to receive interments six days per week unless there is severe weather. If there is severe weather, the burial will occur once the severe condition clears.

The cemetery may charge an extra fee for the cost of interment when warranted, such as for removing frost or snow.

The extra charge may not be more than the actual cost of the service provided.



Department of State
Cemeteries

27

November 7, 2023

28

The cemetery must make every effort to perform an interment when a request for burial is received by 9 AM on a Holiday that is recognized by a cemetery. The cemetery may charge a holiday fee, so long as it is approved by the Division.

A cemetery may allow cremated pet remains to be interred along with the human remains of the pet owner. The cemetery must amend its rules and regulations if it wishes to allow this. The cemetery must include the charge in its price list, and it must be approved by the Division.



Department of State
Cemeteries

28

November 7, 2023

29

The cemetery should refuse interment if any part of the lot purchase or interment charge is unpaid.

If the cemetery does not have a service charge for disinterment, it may charge its interment fee or the actual cost (no markup) of the disinterment.

The cemetery may limit times and attendees at a disinterment.

Lot owners and certain family members must consent in writing to the disinterment, as must the cemetery.

If the cemetery, lot owners, or family members do not consent, the person seeking the disinterment must obtain a court order.



Department of State
Cemeteries

29

November 7, 2023

30

Outer Enclosures

A cemetery may adopt rules to require a concrete vault or grave liner unless:

- the grave was purchased before January 1, 1985.
- the cemetery did not require a vault or grave liner when the grave was purchased.
- there is a religious objection, in which case the cemetery may charge for refilling the grave over time.

A public cemetery cannot sell vaults, but it may sell grave liners.

A grave liner differs from a vault in that the cover does not seal, and it has two holes in the bottom.



Department of State
Cemeteries

30

November 7, 2023

31

NYS Cemetery Board Approval

A cemetery must obtain NYS Cemetery Board approval for certain activities and transactions including, but not limited to:

- Major alterations
- Construction of a mausoleum or columbarium
- Land sale
- Land purchase
- Replacement of a cremation retort



Department of State
Cemeteries

31

November 7, 2023

32

Cemetery Disclosures

NYS N-PCL Section 1510(o)

A cemetery must provide the cemetery disclosures to all potential lot owners.

You can find a copy of the disclosures on our website

You can use the QR code on the next slide to add to your cemetery's website, brochures, etc. It is a direct link to the disclosures on our website.

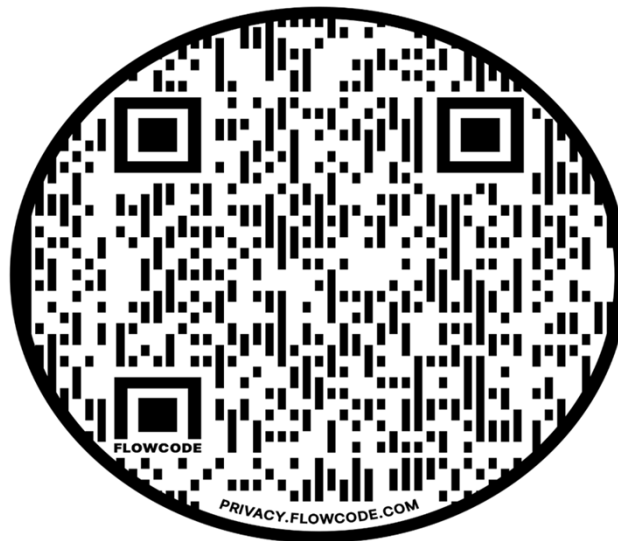


Department of State
Cemeteries

32

November 7, 2023

33



Department of State
Cemeteries

33

November 7, 2023

34

Rights of Cemetery Lot Owners

Lot owners (whether original or by inheritance) become members of the cemetery corporation and are entitled to certain rights.

A cemetery must have an annual meeting of lot owners.

A cemetery typically gives notice of the meeting by publishing the date, time and location in a newspaper. A cemetery must also publish annual meeting information on their website if they have one.



Department of State
Cemeteries

34

November 7, 2023

35

Lot owners should attend the annual lot owners meeting.

Lot owners have one vote per deed at the annual meeting (regardless of how many graves are included in that deed).

Lot owners vote to fill board positions and changes to by-laws or other important decisions.

If there is more than one lot owner for a lot, only one owner can vote. Lot owner(s) may also designate a person to vote by filing a valid proxy with the cemetery.

Five lot owners constitute a quorum at an annual meeting. Board members may also be a lot owner.



Department of State
Cemeteries

35

November 7, 2023

36

A lot owner may serve as an officer or director of the cemetery (some cemeteries allow non-lot owners to be officers or directors).

In addition to holding an election, the board of directors must provide a report on finances and sales of new lots.

A cemetery must have at least three people on its board.

A cemetery's board can call a special lot owners meeting when a matter of business cannot wait until the annual meeting.

Ten percent of the lot owners may also call a special meeting.



Department of State
Cemeteries

36

November 7, 2023

37

A lot owner who has been a member for at least six months can request to examine certain records and copy information from them, such as:

- The cemetery's minutes from lot owner meetings.
- The list or the record of lot owners.
- The balance sheet or income statement for the previous fiscal year.

If the lot owner purchases perpetual care or has provided trust funds to the cemetery, the lot owners may examine the records pertaining to that account.



37

November 7, 2023

38

Transferring a Final Resting Place

A cemetery lot does not pass by a residual clause in a will.

Unless the will specifies who gets the lot, the lot will pass to the descendants, spouse, parents, siblings, or next closest relative in the Table of Consanguinity.



38

November 7, 2023

39

A final resting place cannot be purchased for the purpose of resale.

A lot owner may sell its lot if there were no burials on the lot and the following requirements are met:

1. The lot owner offers to sell it back to the cemetery in writing by registered or certified mail, at the original price plus four (4) percent per year simple interest from the year of purchase (the statutory price).
2. The cemetery must respond in writing whether it will agree to buy the lot back at that price or will refuse to buy it back.



Department of State
Cemeteries

39

November 7, 2023

40

Typically, the cemetery and lot owner will discuss repurchase and negotiate a price before making any written offers.

If the cemetery is not willing to pay at least the statutory price, it should refuse in writing, and the lot owner is granted a year to try to sell the lot (but may not use a broker or sell to or through a funeral director).

The cemetery is not required to buy back a lot. The cemetery may choose to pay more than the statutory price. The significance of the statutory price is that if the cemetery offers at least that amount, the lot owner may refuse to sell but cannot try to sell the lot on the open market.



Department of State
Cemeteries

40

November 7, 2023

41

Reacquisition of Graves

NYS N-PCL 1513-a

The applications for the reacquisition of a lot, plot, or part thereof can be found on our website: <https://www.dos.ny.gov/cemeteries>

The NYS Cemetery Board must approve lot reacquisitions; it has delegated this function to the Division.

The action steps are described in N-PCL section 1513-a(a-c) for three scenarios:

1. If there are no interments on the lot;
2. If interments are on the lot but none in the last 75 years;
3. If the owners of the lot can be identified.

Upon re-selling a reacquired lot, 35% of the net proceeds must go to its PM Fund.



41

November 7, 2023

42

Hazardous Monument Applications

- Contact your regional investigator for the application packet.
- The NYS Cemetery Board must review and approve an application. The application should include two bids and labeled photos showing the hazardous condition of each monument.
- Within 90 days of receiving the funds, the cemetery must submit a completed report with an affidavit that the completed work was inspected.
- The cemetery must provide legal notice to the lot owner(s), in the form of a letter, or, if no address is available, by publication.
- Contractor must complete a spreadsheet and detailed narrative of repairs; foundations should be at least 42" deep/ at least 6" inches below frost line.



42

November 7, 2023

43

What is new?

As of June 28, 2023, natural organic reduction (NOR) is legal in New York.

However, cemeteries must apply for approval of the New York State Cemetery Board to open an NOR facility. The Division is currently drafting regulations for review and approval by the NYS Cemetery Board and comments from the general public.

Only a cemetery may offer this service in NYS; establishing a NOR facility require NYS Cemetery Board approval.

What is NOR?

“The contained accelerated conversion of human remains to soil.”

The process occurs in an above ground vessel. Water and other organic materials are added to the human remains and the vessel sits for several weeks to decompose. Once decomposition is complete the remains are processed and can be 0.5 to 1 cubic yard, resembling ordinary compost.



Department of State
Cemeteries

43

November 7, 2023

44

Other Natural Burial Options

New York State law does not define “green” or “natural” burial

- It involves the interment of intact human remains.
- It generally refers at least to no embalming and a biodegradable container.
- It may include reduced cemetery maintenance in that designated area and restrictions on materials used in memorialization and decorations.

The Green Burial Council, an out of state not-for-profit organization, defines three different levels of ‘Green Burials’ and provides certification for cemeteries. <https://www.greenburialcouncil.org/ourstandards.html>



Department of State
Cemeteries

44

November 7, 2023

45

Other Modes of Disposition Outside NYS

- Alkaline Hydrolysis-dissolving human remains using lye or similar substance, flushing the result down the drain, and subsequently pulverizing bone.
- In Europe, there have been experiments with “promession” (freezing human remains and shaking them to little pieces).

**None of these methods of disposition are permitted in NYS.*



Department of State
Cemeteries

45

November 7, 2023

46

Thank You!
NYS Department of State
Division of Cemeteries
www.dos.ny.gov/cemeteries
Albany Office: (518) 474-6226



Department of State
Cemeteries

46