NEW YORK STATE OF OPPORTUNITY.

Division of Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001
Telephone: (518) 474-6226
https://dos.ny.gov

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

BASIC INFORMATION

Cemetery Name			New York State – Cemetery Five Digit ID Number —
Location of Cemetery: Street Address			
City	or Town and Village	NY	Zip Code
Contact Person Name:			Title
Phone Number	Email		Date Form Completed
Cemetery Total Acres:	Cemetery Developed Acres:		Cemetery Acres Sold:

Does the cemetery have certificates of indebtedness or land shares? (This is not common) ☐ Yes ☐ No

PROJECT DESCRIPTION

Explain the purpose of the project and why it is in the cemetery's best interests.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

Major alteration means: a project for which an environmental assessment form (EAF) is prepared or required; an activity which can reasonably be expected to have a substantial and adverse impact on the adjacent community, the lots or the lot owners of the cemetery, including: demolition; stockpiling materials; grading and other forms of earthwork; dumping, filling or depositing of any material; excavation or trenching; dredging; removal of soil; flooding or draining; or paving or construction of buildings, structures or facilities.

Major alterations do not include construction of mausoleums, columbariums, or lawn crypts; use the forms found at https://dos.ny.gov/cemetery-operators#forms for applications concerning those projects. Some mausoleum, columbarium, or lawn crypt projects also involve major alterations (e.g., installing lawn crypts where there will be significant regrading and installation of drainage). For those projects, please submit this major alteration form and the appropriate form for that type of project.

Will the alteration include any of the following activities?

☐ Yes	☐ No	Environmental Assessment Form
☐ Yes	☐ No	Demolition
☐ Yes	☐ No	Stockpiling materials
☐ Yes	☐ No	Building construction
☐ Yes	☐ No	Grading and other forms of earthwork
☐ Yes	☐ No	Dumping, filling or depositing of any material
☐ Yes	☐ No	Excavation or trenching, dredging or removal of soil
☐ Yes	☐ No	Flooding or draining
☐ Yes	☐ No	Paving or construction of buildings, structures or facilities (note: paving does not include sealing or putting a top coat on existing paved surfaces)

If you answered "NO" to all of the questions above, STOP HERE and submit this form by email to cemeteryboardapplications@dos.ny.gov, together with a short (approximately one page) explanation of the project and cost estimate, and await further guidance. If you do not have access to email, please fax or mail a copy to the Division's Albany office. The fax is (518) 473-0876 and the address is on the first page of this form.

If you answered YES to ANY of the questions above, or if directed by the Division of Cemeteries, please complete the rest of this form.

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

How will the alteration avoid the destruction, damage to, modification or interference with existing graves and markers, crypts, mausoleums, roadways and pathways?

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COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

What is the location, design, and duration of the alteration?

Describe the financial impact of the alteration on the cemetery.

Explain how the alteration will or will not interfere with the lots or the interests of lot owners.

APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

How will the alteration be appropriate for cemetery purposes?

Will the alteration have an adverse impact on the surrounding community? Explain why or why not. If there is such an impact, explain the me asures to be taken to minimize that impact.

List all permits required to complete this project, attach copies of permits already obtained and describe the status of permits you have not yet obtained.

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COST

Total Cost of Construction:	**$**

ADDITIONAL REQUIRED DOCUMENTS

- Minutes or resolution of board or lot owners approving the major alteration
- Map of the cemetery with the location of the major alteration indicated
- Rendering or sketch of the major alteration
- Construction budget, including a detailed list of all costs associated with the major alteration
- Is the cost of the project greater than $ 25,000? ☐ Yes ☐ No If yes, submit a copy of the architect's or engineer's report.
- Copies of any permits received for the project
- A list of lot prices and service fees associated with the major alteration
- Does your cemetery file Form 990 or Form 990-EZ with the IRS? ☐ Yes ☐ No
  - If you file Form 990, attach Part VII, Compensation of Officers, Directors, and Trustees for the last year available
  - If you file Form 990-EZ, attach Part VI for the last year available
  - If you file Form 990-N-Electronic Notice (e-Postcard), no additional document is required
- If you intend to finance the project by borrowing from your permanent maintenance fund, you must also submit a separate "Application for Recommendation for Approval of a Loan or Grant from a Cemetery's Permanent Maintenance Fund," found at https://dos.ny.gov/cemetery-operators#forms

REQUIRED SCHEDULES

- Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual report; use the form found at https://dos.ny.gov/cemetery-operators#forms .
- Schedule B: anticipated annual revenue and expenses from the project if the project is anticipated to generate revenue; use the form found at https://dos.ny.gov/cemetery-operators#forms.
- If you are borrowing money to finance the project from a source other than the cemetery's permanent maintenance fund, attach an amortization schedule (this is not a Department of State form)
- Does the proposed project involve a related party? ☐ Yes ☐ No
  If yes, please complete Schedule C: Related Party Transactions.
  - A related party is an officer, director, or key person of the cemetery or their relatives, or entities of which these people own a specific percentage. For purposes of applications, entities affiliated with cemeteries (such as funeral entities for grandfathered standalone crematories) are related parties. For more information, please see the New York State Office of the Attorney General's guide to Conflict of Interest Policies available at: https://www.charitiesnys.com/pdfs/Charities_Conflict_of_Interest.pdf.