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Cemeteries

Cemetery 101

Basic Cemetery Operations

March 12, 2026

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, both of us and each other!

NEWSFLASH

Participate in the 2nd Annual Caring for Your Cemetery Day on April 25 and 26, 2026

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Drawing inspiration from New York State's successful **I Love My Park Day**, we aspire to encourage volunteers—both groups and individuals—to visit cemeteries, especially volunteer-run cemeteries with limited maintenance budgets, to help them prepare for the Spring season. Our vision for the day is to welcome volunteers into cemeteries.

Most members of the public are unaware that cemeteries are not-for-profit organizations that depend heavily on volunteer contributions. Through this event, cemeteries will raise awareness of the hard work and dedication that goes into the care, maintenance, and preservation of cemeteries and the significant impact additional volunteer assistance can provide.

Ideally, we would like to identify participating cemeteries in each region of New York State.

Possible tasks include:

- Cleaning up small debris, trash, and seasonal decorations
- Planting flowers
- Removing fallen branches, weeds, and overgrowth
- Scattering grass seed
- Other light tasks appropriate for untrained volunteers

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In 2025, over 80 cemeteries across New York State participated in the inaugural **Caring for Your Cemetery Day**. We hope this year's event will generate even more interest in local cemeteries, especially among younger citizens. We are hoping that this event will help to identify local people with skills that cemeteries need and serve as a recruitment tool for future volunteers or even officers and trustees/directors.

If you are interested, we will publicize the event via our website, press, and social media. We can also collaborate with town officials to provide additional publicity and work with participating cemeteries to identify potential volunteer groups (e.g., scouts, fraternities and sororities, and other civic-minded organizations).

If you would like to participate in this year's event, please complete the brief survey (through the link below) or email us at cemeteries@dos.ny.gov.

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If you have any questions, please contact the Division at cemeteries@dos.ny.gov or call (518) 474-6226

Thank you again for your continued commitment to your local cemeteries.

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Cemetery Maps

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.

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.

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.

Upon Arrival

- Check the pocket card of the delivering funeral director. A NYS licensed and registered funeral director or registered resident must deliver remains.
- 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.

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 _____, 2O___, the _____body _____: cremains 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

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Continued Body Tracking Receipt

Received by: _____ Print title: _____
Print name Print title

Representing _____ Cemetery

Delivered by: _____ License No. _____
Print name

Representing: _____, Registration No._____
Print name of funeral establishment

Who hereby acknowledges acceptance of the Original Receipt

Signatures: _____ _____

_____ _____
Cemetery Association Funeral Director/Undertaker

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Required Signs:

19 NYCRR section 201.7 states that a sign must be posted in the office of the cemetery (in 20-point font), and if there is no office, it must be posted at the entrance(s) in 40-point font and must contain the following information:

1. Cemetery Name as regulated by the New York State Cemetery Board
2. Phone number of the NYS Division of Cemeteries: (518) 474-6226
3. Name, title, and phone number of the primary contact person for the cemetery.

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

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Burial and Memorialization Rights

NYS Public Health Law section 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;

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(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

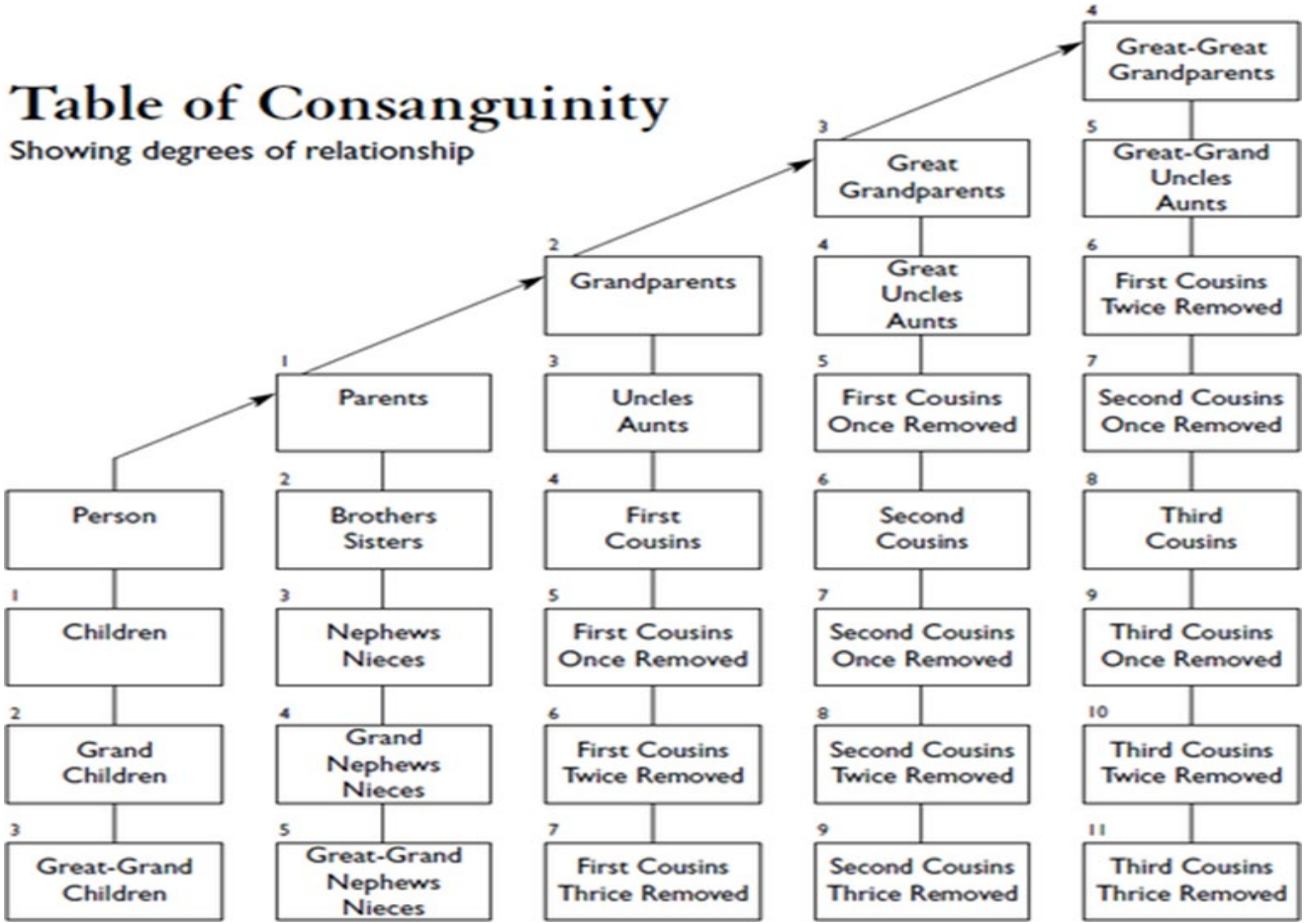
(x) a chief fiscal officer of a county or a public administrator appointed under certain circumstances, or any other person acting on behalf of the deceased, provided that such person provides a written statement.

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.

Table of Consanguinity

Showing degrees of relationship



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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.

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 (President/VP & Treasurer/Asst Treas).

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.

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.

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.

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.

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.

Cemetery Rules and Regulations

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

The cemetery is responsible for keeping its rules and regulations up to date.

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).

Each cemetery develops rules and regulations to govern:

- Behavior on the cemetery premises
- Hours of operation
- Monument style, color, and size
- Decorations & adornments allowed, and not allowed
- Number and type of interments per grave
- Disinterment

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

Contact your investigator for guidelines and samples of some basic rules.

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 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.

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

Cemetery Prices and Charges

The Division does not approve prices for final resting places, but the cemetery must file its list of lot/niche/crypt prices with the NYS Division of Cemeteries.

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.

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ADDITIONAL CHARGES

The cemetery may charge an extra fee for the cost of interments when warranted, such as for removing frost or snow. The extra charge may not be more than the actual cost of the service provided.

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. 100% of this amount goes to PM.

DISINTERMENTS

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.

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.

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.

NYS Cemetery Board Approval

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

- Major alterations
  - Examples: Permit or environmental assessment required, demolition, construction, excavation, drainage, or grading
- Construction of a mausoleum or columbarium
- Land sale
- Land purchase
- Replacement of a cremation retort

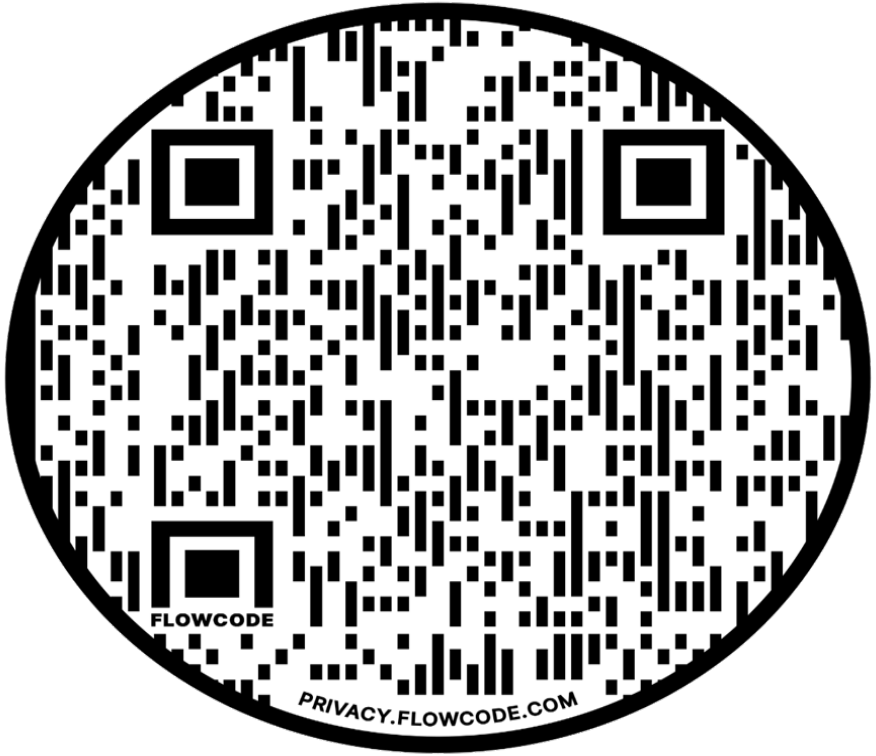
Cemetery Disclosures

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.



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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 it has one.

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

Voting Rights at the Annual Meeting

Lot owners should attend the annual lot owners meeting.

Lot owners vote to fill board positions and may approve changes to bylaws or participate in other important decisions.

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

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.

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

A lot owner may serve as an officer or director of the cemetery. Some cemeteries restrict board membership to lot owners (*refer to bylaws*).

A cemetery must have at least three people on its board. Officers include a President, Secretary, Treasurer, and sometimes a Vice President. The President cannot also serve as Secretary.

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 under certain circumstances.

Additional Rights of Lot Owners

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.

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.

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:

First: The lot owner must offer 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).

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.

Example: Lot purchased in 2001 for $400, and it is now 20 years later.

$400 x 4% = $16.00 x 20yrs = $320 + $400 = $720 minimum

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.

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 but there were no interments in the last 25 years

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

Hazardous Monument Fund

NYS grant to cemeteries to repair monuments that are hazardous.

- Application and instructions are available on our website.
- The NYS Cemetery Board must review and approve an application. The application must include two bids and labeled photos showing the hazardous condition of each monument.
- Contractor must complete a spreadsheet and detailed narrative of repairs. Foundations should be at least 42” deep / at least 6” inches below frost line.
- 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.
- Within 90 days of receiving the funds, the cemetery must submit a completed report with an affidavit that the completed work was inspected.

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What is new?

What is Natural Organic Reduction?

"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.

New York cemeteries may 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.

Natural burial is not NOR, see the guidance document is on our website.

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 to, at least, 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

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).

These methods of disposition are not permitted in NYS.

Conclusion of the Basics

Accounting Presentation will follow

NYS Department of State
Division of Cemeteries
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Albany Office: (518) 474-6226
Cemeteries@dos.ny.gov

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