

NEW JERSEY
CEMETERY BOARD

October 26, 2010

ANNE MILGRAM
ATTORNEY GENERAL OF NEW JERSEY

Division of Law
124 Halsey Street
P.O. Box 45029
Newark, NJ 07101

FILED

Anne Milgram

State of New Jersey
Department of Law and Public Safety
Division of Consumer Affairs
Cemetery Board

In the Matter of:

LONG HILL CEMETERY ASS'N.

Certificate of Authority
Number # 307

Administrative Action

FINAL ORDER OF DISCIPLINE

This matter was opened to the New Jersey Cemetery Board upon receipt of information which the Board has reviewed and on which the following findings of fact and conclusions of law are made:

FINDINGS OF FACT

1. Long Hill Cemetery Association (hereinafter "Respondent") has held Certificate of Authority Number 307 issued by the Cemetery Board, effective October 25, 1973, pursuant to N.J.S.A. 8A:3-2, now known as N.J.S.A. 45:27-6 and has been a New Jersey Cemetery Company at all times relevant to this matter.
2. Pursuant to N.J.S.A. 27-12, each cemetery company must establish a special, irrevocable trust fund for the maintenance and preservation of the cemetery. The income from the fund is to be applied to the maintenance and preservation of the cemetery in accordance with the definitions found at N.J.S.A. 45:27-2.
3. Pursuant to N.J.S.A. 45:27-13 each cemetery company must make certain deposits into the cemetery's maintenance and preservation fund on a monthly basis based on income generated by sales of lots, graves, crypts or niches and deposits based on resales or transfers of lots or graves (if other than

transfers between heirs or next of kin), number of interments, and for each foundation base or installation.

4. Pursuant to N.J.S.A. 45:27-15, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund not later than 120 days after the close of its fiscal year.

5. A review of the Board's files demonstrated that annual reports from Respondent had not been filed since May 1, 2007.

6. On March 11, 2010, Pamela Thievon, Secretary/Treasurer of Respondent appeared before the Board. With the assistance of the Board's accountant, Ms. Thievon prepared and filed the delinquent annual reports of Respondent, which demonstrated that Respondent is in poor financial condition.

CONCLUSION OF LAW

Respondent cemetery company is not a municipality and has failed to file an annual report with the Board showing the extent and augmentation of its Maintenance and Preservation Fund not later than 120 days after the close of its fiscal year, in violation of N.J.S.A. 45:27-15.

ACCORDINGLY, IT IS on this 22 day of OCTOBER, 2010,

ORDERED that:

1. Respondent shall pay a penalty in the amount of Five Hundred (\$500.00) dollars, which, in consideration of Respondent's poor financial condition, shall be stayed and shall not be paid, so long as Respondent is in compliance with this order.

2. Respondent shall cease and desist from failing to timely file its annual reports showing the extent and augmentation of its Maintenance and Preservation Fund in accordance with the requirements of N.J.S.A. 45:27-15.

NEW JERSEY STATE CEMETERY BOARD

By: _____

Paul Desbiens, Vice-Chair

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

7006 2150 0005 5217 6322

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$

Postmark
Here

Sent To Pamela J. Thievor
Street, Apt. No.,
or PO Box No. Long Hill Cemetery
City, State, ZIP+4 Assn

PS Form 3800, August 2006

See Reverse for Instructions