

NEW JERSEY CEMETERY BOARD
PUBLIC SESSION MINUTES
MAY 8, 2008

On May 5, 2008 Board Chair Marion Brozowski passed away. Board Vice Chair William Nichols expressed gratitude to Marion for all of her hard work and dedication as a Board member, Board Vice Chair, & Board Chair. Marion was a pillar of the Cemetery Industry and will be sadly missed by all.

A regular meeting of the New Jersey Cemetery Board was held at 124 Halsey Street, Newark, NJ, on the sixth floor, on Thursday, May 8, 2008. The meeting was convened in accordance with the schedule filed with the Secretary of State and was conducted in accordance with the provisions of the Open Public Meeting Act, Chapter 321, P.L. Notice of the meeting was prepared in the office of the Board and mailed on September 17, 2007 to the Secretary of State, the Attorney General, the Star Ledger, the Record, the Press of Atlantic City, the Asbury Park Press and the Trenton Times. Board Vice-Chair William Nichols called the meeting to order at 9: 30 AM. A roll call was taken and the following attendance of Board members was recorded for these minutes:

Marion Brozowski Deceased
Lawrence Colasurdo Present
Paul M. Desbiens Present
Waheed Khalid Present
June Nikola Present
William Nichols Present
Genevieve Raganelli Present
Michael Ticktin Present

Also in attendance were: Dianne L. Tamaroglio, Executive Director, New Jersey Cemetery Board, and Deputy Attorney General Ginger R. Provost.

II. APPROVAL OF PUBLIC SESSION MEETING MINUTES OF APRIL 10, 2008

A motion was made by June Nikola and seconded by Lawrence Colasurdo to approve the Public Session Meeting Minutes of April 10, 2008 as corrected. A vote was taken and the motion was passed by a majority of those present with Michael Ticktin abstaining from the vote.

III. OLD BUSINESS

A. Provisional Orders issued June, 1999 for non-filing of Annual Reports

Deckertown Union Memorial Park Cemetery (CA #155)

This matter will be carried over pending receipt of the cemetery's 2007 Annual Report and its revised Price List.

New Asbury Meeting House Cemetery (CA #349)

The Board requested that Rod Gilman, the individual in charge of the day to day operations of the cemetery attend today's Board meeting to discuss the operations of the cemetery. Mr. Gilman called Executive Director Dianne L. Tamaroglio to advise that it would be difficult for him to come to Newark but that he would send the Board a letter explaining the operations of the cemetery. As per Mr. Gilman's letter, about 5 years ago he was asked by the Trustees of the Church to sell plots and to keep a record of all burials that take place in the cemetery. All decisions regarding pricing for plots would be determined by the Trusteeship and all monies handled by them as well. When Mr. Gilman began his duties with the cemetery, he was advised that only members of the Methodist Church and their families could be buried in the cemetery. No one in the current

Trusteeship knows how or why the cemetery received a CA from the Board. Currently, there is no one in the church from the time of the issuance of the CA and much of the church records were lost twenty years ago which was prior to the current membership. Mr. Gilman further advised that all monies collected for plot sales are placed in a bank account set up solely for the cemetery; this account has between ten to twenty thousand dollars in it. Since Mr. Gilman has taken over some of the operations of the cemetery, only a handful of plots have been sold, not enough to run the cemetery. Care of the grounds is handled by two members of the church who are both over seventy years of age and probably will not continue after this season. The Church has a membership of around 25 persons with a total congregation of 45-50 people depending on the season. With the majority of these people being 60 years of age or older, Mr. Gilman believes it will be hard to recruit people from the Church to operate the cemetery. Mr. Gilman himself will probably not be involved too much longer due to time constraints. As Mr. Gilman stated that when he joined the cemetery he was told that burial was restricted to members of the Methodist Church and their families, the Board will ask him to provide a sworn statement stating that burial is still restricted to those of the Methodist religion and their families. If it turns out that the restriction is still in place, the Board will discuss the possibility that perhaps the cemetery could relinquish its CA as it would appear to be a religious cemetery. This matter will be carried over.

Odd Fellows Cemetery (CA #330)

The Board has not yet received sufficient information regarding the operations of Odd Fellows Cemetery from either Roland G. Hardy, Jr., attorney representing the cemetery or from Frances Lewis, Trustee of the cemetery. Also, the information that was provided to the Board raises other concerns about the cemetery which requires further inquiry. Therefore, the Board will enforce the subpoena that was previously issued to Frances Lewis and require her to appear at the June 12, 2008 Board meeting. The Board wants to discuss with Ms. Lewis the cemetery's Maintenance & Preservation Trust Fund as well as the general operations of the cemetery from here forward. As Danny Moore, the individual who digs the graves at the cemetery has not provided answers to the previously issued Demand for Statement in Writing Under Oath, a motion was made by June Nikola and seconded by Michael Ticktin to authorize DAG Ginger Provost to subpoena his appearance for the June Board meeting along with George Lee, the other cemetery Trustee. A vote was taken and the motion was passed by a unanimous vote.

B Cemetery has never filed Annual Reports Re: Barber Burying Ground Association (CA #285)

Stuart Wisse, Manager, Barber Burying Ground has filed the 2006 & 2007 Annual Reports for the cemetery. This matter is now closed and removed from future Board meeting agendas.

C. Cemetery has no money and no activity Re: Wantage Cemetery (CA #161)

James Kruggman has apologized for the delay in the filing of the cemetery's Annual Reports. Mr. Kruggman advises the reports will be forthcoming. This matter will be carried over.

D. Old Tennent Cemetery (CA #201)

DAG Ginger Provost advised the Board that she will attend a Settlement Conference regarding Old Tennent Cemetery on behalf of the Board on June 9, 2008. DAG Provost advised that this matter should be settled in the best interest of all parties and it may result in the cemetery relinquishing some of its assets. This matter will be carried over.

E. Correspondence from Thomas E. Stover, Esquire Re: Green's Chapel Cemetery Association/Mt. Hermon Cemetery Association Mt. Hermon United Methodist Church to Seventh Day Adventis Church March, 2005

DAG Ginger Provost advised that she has spoken with Mr. Stover who would like to know if the Board would

send a letter to him stating that the two cemeteries in this matter could combine as one. There are too many variables and questions for the Board to send such a letter. Mr. Stover will be advised that when and if there is a proposal regarding this matter, to please forward same to the Board for its review. This matter will once again be removed from future Board meeting agendas.

F. Should this cemetery have a Certificate of Authority?

Re: First Presbyterian Church of Springfield

Robert W. Halsey, President, Board of Trustees, First Presbyterian Church of Springfield has written to the Board advising that the Church's Trustees and the congregation are very pleased with the Board determining that this Church Cemetery does not need to have a Certificate of Authority to operate as a cemetery company. This matter is closed and removed from future Board meeting agendas.

G. Old Tappan Cemetery

Re: Compliance with State Regulations of Cemeteries

The Board had requested that Grace T. Meyer, attorney representing Old Tappan Cemetery, Inc. attend today's Board meeting to address the concerns the Board has regarding this cemetery and the need for the issuance of a Certificate of Authority to the cemetery. However, due to her tight schedule, Ms. Meyer was unable to appear. Previously, Ms. Meyers advised that the grandchildren of the last decedents buried there can raise about \$20,000.00 to place in a Trust Fund for the benefit of the cemetery. Ms. Meyer has written to DAG Ginger Provost requesting that the Board provide her clients with a reasonable dollar amount that would satisfy the Trust requirements for maintenance. Before the Board makes a determination as to what the dollar amount should be to establish the Trust, the Board will request that a completed application for a Certificate of Authority be submitted to the Board. This matter will be carried over.

H. Requesting approval for continuation of lease

Re: Bound Brook Cemetery (CA #8) Board approved Feb. 9, 2006

The Board has not yet received its requested amendments to this lease. The cemetery will be advised that since the Board has not received the amendments, this lease is not approved. This matter will be carried over.

I. Review of E-Z Maintenance & Preservation Trust Fund Annual Report Form

Board members June Nikola and Paul M. Desbiens are working on a new EZ Annual Report form for those cemeteries having very little activity and generating very little income.

J. Application for a Certificate of Authority

Re: Central Jersey Crematory Associates a/k/a Crematory at Holy Cross Burial Park

The Board is in receipt of a letter on behalf of the Board of Trustees of Central Jersey Crematory Associates confirming that Central Jersey Crematory Associates shall be operated in compliance with the New Jersey Cemetery Act, NJSA45:27-1 et seq. and the Board's regulations NJAC 13:44J-1.1 et seq. and under the jurisdiction of the New Jersey Cemetery Board as well as a copy of the executed lease between Central Jersey Crematory Associates a/k/a the Crematory at Holy Cross Burial Park. Upon review and discussion of the letter and the lease, a motion was made by Michael Ticktin and seconded by Lawrence Colasurdo to approve and issue Certificate of Authority No. 412 to the Crematory at Holy Cross Burial Park. A vote was taken and the motion was passed by a unanimous vote. The Certificate of Authority is restricted to the crematory only. This matter is now removed from future Board meeting agendas.

K. Reconstitution of Board

Re: Mercer Cemetery (CA #266)

This matter will be held over as it appears we have to go back to the governing body of the City of Trenton to have the provisions of the cemetery's by-laws enforced with regard to the establishment of the cemetery's Board

of Trustees.

L. No one to care for the cemetery

Re: Jersey City/Harsimus Cemetery (CA #220)

The Board has received correspondence from the County of Hudson as well as the City of Jersey City both advising that they are not in a position to take over the operations of Jersey City & Harsimus Cemetery. In attendance at today's Board meeting there was a contingency of individuals all concerned about the conditions of and the future of the cemetery as most have loved ones buried there. The individuals were very interested in establishing a new Board of Trustees for the cemetery and wanted to know how they could go about this. Louis Cicalese, President, Cemetery Development Company, Inc. has written to the Board advising that he is interested in refurbishing and maintaining the cemetery. Mr. Cicalese was in attendance at today's meeting. The Board also received correspondence from the Pat O'Melia, Hudson Media Group, L.L.C. advising that he along with Hudson County's HCIA and Jersey City's JCIA as good neighbors would clean up the cemetery and maintain the grounds until a new Board of Trustees can be formed and new grounds personal is hired. Further, Mr. O'Melia advises that he would assume the role as manager of the cemetery until he can form a new Trustee Board and/or a new corporation and hire a caretaker and/or grounds personal. Before this can happen though, Mr. O'Melia advised that he will need to be updated as to the economics of the cemetery. All interested parties were advised that a Special Meeting has to be held for all interested lot owners at which time a new Board of Trustees could be voted upon. A Committee of the Board, June Nikola and Paul M. Desbiens will work with the interested lot owners offering guidance and direction. DAG Ginger Provost will try to find a suitable meeting place in the vicinity of the cemetery to hold the Special Lot Owners meeting anticipating June 12th as the meeting date. This matter will be carried over.

M. Torres v Weehawkin Cemetery (CA #70)

A Final Order of Discipline was issued to Weehawken Cemetery for violation of NJSA 45:27-5 and NJAC13:44J-5.5. The Final Order carried a Civil Penalty of \$250.00. The Board is in receipt of the Civil Penalty and confirmation of the deposit of \$4000.00 to the cemetery's Trust Fund. This matter is closed and removed from future Board meeting agendas.

N. Overpayments to the Trust Fund and a request for credit

Re: The Cemetery at Cold Spring Presbyterian Church (CA #324)

The Cemetery at Cold Spring Presbyterian Church had previously requested from the Board that it be able to take credits for overpayments to its Trust Fund made by the previous cemetery Commission. Upon reviewing this matter, the Board denied the request. George Smith, President of the cemetery has written to the Board explaining again why the new Commissioners want to take the credits. Upon review of Mr. Smith's letter, a motion was made by Michael Ticktin and seconded by June Nikola to reiterate the Board's original decision to deny the request. A vote was taken and the motion was passed by a unanimous vote. This matter is closed and removed from future Board meeting agendas.

O. Request to convert existing pathways to new graves

Re: Bayview-New York Bay Cemetery (CA #7)

Bayview-New York Bay Cemetery previously provided to the Board a proposal to convert certain existing pathways in the cemetery to new grave sites. The reason for this plan is that currently there is no remaining area within the cemetery that can be developed for new grave sites and they believe that their plan would present years of viable operation allowing the Maintenance and Preservation Trust Fund to continue to be replenished and preserve the Operating Fund from serious depletion. Board member Paul Desbiens conducted an on-site inspection of the cemetery to get a better understanding of where these pathways would be eliminated and the potential of denying access to existing graves. Upon inspection, Mr. Desbiens came across 13' wide pathways that were used in the days of horse and buggy that are obsolete and are not conducive to car travel. Mr. Desbiens advised the cemetery that these pathways would be greater suited for new graves and also discussed the process of reclamation with them. The cemetery has advised that it is in agreement with Mr. Desbiens revised plan and

the reclamation of interment spaces would help build the Maintenance & Preservation Trust Fund. The cemetery will be advised that it must submit particulars for this new project along with amended maps. This matter will be carried over pending receipt of the new information.

P. Delinquent in filing Annual Reports from 2002 through 2007
Re: Newell Cemetery (CA #375)

Newell Cemetery has not filed Annual Reports since 2001. Many efforts have been made by Accountant George Booktor to meet with Paul Brenbt, the individual responsible for filing the reports to assist him but Mr. Brenbt cancelled with the promise of re-scheduling. A letter was sent to Mr. Brenbt requesting his appearance at today's Board meeting to discuss why the Annual Reports have not been filed and why he has ignored the Board office phone calls and letters. Upon receipt of the letter, Mr. Brenbt called the Board office and scheduled a meeting with Mr. Booktor for today. A motion was made by Michael Ticktin and seconded by Waheed Khalid to subpoena Mr. Brenbt's appearance should he cancel today's meeting. This matter will be carried over.

IV. NEW BUSINESS

A. Correspondence from Andrew M. Kimmel
Re: How to determine value of cemetery lots for New Jersey Transfer Inheritance tax purposes

June Nikola was recused from this matter and moved away from the table.

Andrew M. Kimmel wrote to the Board regarding approximately 620 graves owned by the White Bros Corporation in Mount Lebanon Cemetery; the Corporation is owned by Myra White and The Estate of Gertrude White. Mr. Kimmel inquired as to whether these graves can be freely sold. Also, Mr. Kimmel wants to know how to determine the value of the lots for New Jersey Transfer Inheritance tax purposes. After much discussion, a motion was made by Genevieve Raganelli and seconded by Lawrence Colasurdo to advise Mr. Kimmel that the graves can be sold in bulk (17 or more graves) to a religious organization with the required 15% of the current retail gross sales price of comparable graves at the cemetery being deposited into the cemetery's Trust Fund. Any bulk sale transactions would have to come to the Board for approval. A vote was taken and the motion was passed by a unanimous vote. With regard to determining the value of the lots, Mr. Kimmel will be advised that the Board cannot give him legal advice; he should consult with an attorney versed in cemetery law and he would have to have the property appraised. This matter is closed and removed from future Board meeting agendas.

B. Approval of Bulk Sales

Riverside Cemetery (CA #189), Saddle Brook, NJ to the Bergen County Reform Temple Memorial Association, Teaneck, NJ

Executive Director Dianne L. Tamaroglio approved the bulk sale of 198 interment spaces for \$99,000.00 (\$500.00 per grave). The required 15% will be deposited into the Maintenance & Preservation Trust Fund of Riverside Cemetery.

C. Cemetery not providing back up documentation with filing of Annual Reports
Re: The Atlantic City Cemetery (CA #95)

In the filing of Atlantic City Cemetery's 2007 Annual Report, the cemetery has failed to provide the appropriate documentation to verify the book value of the Fund. Two letters have been forwarded to John Murray, Treasurer of the cemetery requesting same to which there has been no response. A motion was made by June Nikola and seconded by Waheed Khalid to request Mr. Murray's appearance at the June 12, 2008 Board meeting. A vote was taken and the motion was passed by a unanimous vote. This matter will be carried over.

D. Request for an extension in filing of 2007 Annual Report
Re: Cedar Hill Cemetery Association (CA #84)

Eric M. Whelan, CPA has written to the Board requesting a two month extension for the filing of Cedar Hill Cemetery Association's 2007 Annual Report as additional time is needed to prepare and complete an accurate return. A motion was made by Michael Ticktin and seconded by Lawrence Colasurdo to grant the requested extension. A vote was taken and the motion was passed by a unanimous vote. This matter is closed and removed from future Board meeting agendas.

V. PUBLIC COMMENT

Len Auerbach, General Manager of Floral Park Cemetery, Oaklawn Cemetery, & Washington Cemetery Management Corp. expressed his sadness regarding the passing of Marion Brozowski. As per Mr. Auerbach, Marion was an exceptional person who cared about everyone and was very compassionate; she will be missed by those in the Cemetery Industry.

VI. FOR YOUR INFORMATION

A. Legislative Report

The Board reviewed the 2008 1st quarter Legislative Status Report of Bills that the Board had previously reviewed.

B. Notification of Complaint

Karen Del Re v Liberty Grove Memorial Gardens Crematory (CA #312, Mount Hebron Cemetery)

Natalie A. Jones v Liberty Grove Memorial Gardens Crematory (CA \$312, Mount Hebron Cemetery)

The above two matters were considered informational for the Board deeming no discussion or decision making.

Pleasant Hill Cemetery Association, Plaintiff v Jerry F. Smith & Christina M. Smith, Defendants Docket No. MRS-L-883-08

A Civil Action has been filed by Pleasant Hill Cemetery Association against its former Treasurer Jerry Smith and his wife Christina Smith. As Treasurer, Mr. Smith had a fiduciary responsibility to the cemetery which is alleged he breached. It is contended that Mr. Smith had an extensive pattern of defalcations and misappropriation of Pleasant Hill's funds, which include the diversion of Pleasant Hill's funds from the Association to his own use. Preliminary investigations have disclosed that Smith embezzled, stole or otherwise misappropriated in excess of \$500,000.00 of Pleasant Hill's funds. It was Mr. Smith's obligation to pay into the M&P Fund, however, Mr. Smith allegedly diverted money from this Fund, failed to deposit the appropriate amounts due, and rendered false reports and information to the Board. As the cemetery's Annual Reports from 1999 to the present have been filed erroneously, a motion was made by Michael Ticktin and seconded by Paul M. Desbiens that the cemetery file new reports for that period with certified statements. Also, the Board will refer this complaint to the Department of Criminal Justice for a review for any criminal activity that may have occurred. A vote was taken and the motion was passed by a unanimous vote. The Board will monitor this matter.

C. Newspaper Article

Cemetery beckons the living
Philadelphia Inquirer April 11, 2008

This was considered informational for the Board deeming no discussion or decision making.

Historic Cemetery Decays
The Jersey Journal April 29, 2008

This was considered informational for the Board deeming no discussion or decision making.

2 linked to cemetery fraud
September 8, 2007 Democrat and Chronicle

Guilty plea in larceny case
April 5, 2008 Democrat and Chronicle

These two articles referenced a Nancy Hilliard who operated Mt. Hope and Riverside Cemeteries in PA. Ms. Hilliard was indicted on a felony of third degree larceny and a misdemeanor of official conduct. She was also charged with a felony of first degree, falsifying business records, a misdemeanor of petit larceny, and two additional misdemeanor counts of official misconduct. It appears that Ms. Hilliard is now employed as the Manager of Harleigh Cemetery. The Board will ask the cemetery what Ms. Hilliard's responsibilities are with the cemetery and if she has anything to do with the finances of the cemetery. The Board will also ask for a copy of Ms. Hilliard's probation report. This matter will be carried over.

VIII. ADJOURNMENT

A motion was made by Michael Ticktin and seconded by Lawrence Colasurdo to adjourn Public Session at 12:50 PM and move into Executive Session at 1:20 PM. A vote was taken and the motion was passed by a unanimous vote. The Board moved into Executive Session to discuss the following matters involving investigations and/or violations of the Board's regulations:

1. One (1) new matter or complaint filed with the Board which required review and recommendations in regard to investigation and/or actions; and
2. Seven (7) matters where additional information has been submitted to the Board pending investigations.

The substance of these investigations shall remain confidential until disclosure is permitted by law. Board action arising from such discussions will be made public at such time official action is taken on these matters, if permitted by law. A motion was made by Waheed Khalid and seconded by Paul M. Desbiens to adjourn the Board meeting of May 8, 2008. A vote was taken and the Board meeting was adjourned at 2:30 PM.

Respectfully Submitted,

Dianne L. Tamaroglio
Executive Director