

MINUTES OF : **Meeting of the Cemetery Commissioners**

MEETING POSTED: YES

DATE: 9/14/2011 TIME: 2:00pm

PLACE: Kennedy Service Bldg

MEMBERS PRESENT: Brewster Conant, Bill Klauer, Barbara Walsh

ALSO PRESENT: Shawn O'Malley, Allura Overstreet

MEETING CALLED TO ORDER AT: 2:10pm

OLD BUSINESS:

Reviewed, signed and accepted minutes from last meeting.

Address the issue of using old per-care funds for the resurfacing of cemetery roads.

See attachment drafted by Bill Klauer. The items on this attachment will be discussed with the Town's counsel on 9/15/2011. An update will be provided in the next meeting scheduled for 10/12/2011

Bill Klauer would like to give an update regarding the trust funds.

This issue was addressed in the prior item.

Discuss an upcoming meeting with the executor of the Chapel Trust, Dave Taylor in Sterling MA.

This meeting is scheduled for 9/21/2011. Brewster Conant, Bill Klauer and possibly Tom Tidman will attend.

NEW BUSINESS:

Commissioners approval to accept the sale of Lot 171 Section 8 Mt. Hope (3 grave lot) back to the Town in exchange for 2-grave lot 17 Section 8 Mt. Hope. Amount to be refunded to Ms. Lily Liau 1 Agawam Rd Acton MA 01720 would be 1000.00 (200.00 from the Land Trust, 800.00 from new per-care) See letter attached.

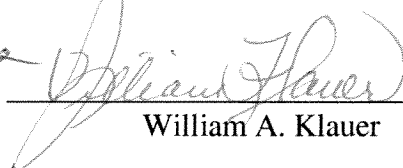
Motion made, 2nd, motion carries. .

Meeting adjourned at 2:38pm

Next meeting scheduled for: 10/12/2011 in room 126 Town Hall



Brewster Conant



William A. Klauer



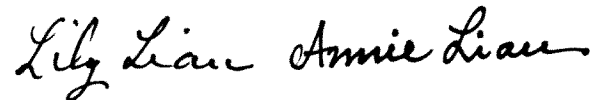
Barbara Walsh

To the Commissioners,

8/17/2011

Please accept sale of lot 171 Section 8 Mt. Hope back to the Town in exchange for Lot 17 Section 8 Mt. Hope. The sale price for Lot 171 was 3000.00 on the three grave lot, and lot 17 is a 2 grave lot. The amount refunded will be 1000.00 (200.00 from Land Fund and 800.00 from new per-care).

Sincerely,

A handwritten signature in cursive script that reads "Lily Liau Annie Liau". The signature is written in black ink and is positioned above the printed names.

Lily Liau and Annie Liau

Acton Cemetery Commissioners
Uses of Perpetual Care

- Cemetery Commissioners used the income for care of individual lots a century ago. Each account was charged a fee for maintenance per year. Large accounts were charged a like sum but any income in excess of interest that exceeded the main fund was added to the principal. Most of these funds are in the order of \$100 to \$500. **It appears that the funds are not currently charged for maintenance, do we have the authority to establish a fee for annual maintenance and assess each fund? Along the same lines, some funds are for a small lot that includes 2 internments, other funds are for large lots that may contain 10 or more internments. Can we base our fees on the size of the lot?**
- There are a few large trust funds, such as the James W. Hayward fund. Each of these funds has the ability to generate a larger amount of interest. **If the amount that the Commissioners set as a maintenance fee is greater than the amount that is generated by the first set of funds, can we charge a different rate for these lots?** For example, we set the fee at \$45 per year and the \$100 lots only generate \$10. in which case, we could only assess the account for \$10. and the \$500 trust fund generates \$50, can we deduct \$45. from the \$50. Also, some of the instruments of trust specify that the interest is to be used for more than one lot, such as the Wetherbee fund. **Can we charge the fund for multiple fees based on the number of lots?**
- Several of the large funds give the Commissioners the latitude to utilize the excess money generated to be used for the beautification of the cemetery. **Specifically, what can we construe “beautification” to include?**
- Maintenance of the roads in the Cemetery is a long term, unfunded liability and currently several of the roads are in poor condition. **Can the maintenance of the lots be expanded to include “access to the lots”?**
- Assuming that maintenance of the road network is not covered as a part of “perpetual care”, how can we continue to maintain the network? It is likely that the Commissioners have requested an article for inclusion in the Town Meeting process. **Is there something that can be included in New Perpetual Care to include the maintenance of the roads in these sections? Included in this should be the maintenance of the network of underground piping for water supply.**
- The Goodnow Fund is a separate non-cemetery fund. I find that many years ago a sum was charged against the fund each year for the care of the Goodnow lot, in 1935 it was \$20. It appears that this fund has not been tapped for care of the lot for many years, can we re-institute the practice of billing the fund and can we increase the amount based on the cost of maintenance?
- Historically, the cemetery land fund has been used for the purchase, development and maintenance of the cemetery. Currently, the fund is approximately \$70,000. In earlier times, the Commissioners appropriated money from this fund for any number of sundry items, including labor, machinery and tools, trees, writing

deeds, making reports. **Do we have the ability to utilize a portion of the land fund for current unfunded expenses? If so, are there limits in scope and or amount?**

- The Jeremiah Hosmer and Susan Hosmer Woodlawn Cemetery Fund was accepted at the Special Town Meeting of May 29th, 1931 as a resolve \. The Principal of the fund is approximately \$82,000. It appears that the Commissioners utilized the entire interest from this fund to maintain, repair make improvements in Woodlawn Cemetery. Based on past practice, **can we as Commissioners use the interest to perform repairs, maintain roads, repair the water system and utilize the funds for unfunded items, including a handicapped access ramp for the cemetery office?**
- Currently, many of the cemetery funds exceed the original amount deposited by accrued interest. **Do the Commissioners have the authority to utilize accrued interest to fund the cost of labor to maintain the individual lots?** Since the Susan Hosmer fund is \$82,000 and since we have not utilized the interest in the fund for some years, and the accrued interest has brought the fund up to \$139,837 as of 2009, could we use the accrued interest for projects within the scope of the fund as long as we do not touch the principal.