



## Town of Candia

Cemetery Trustees  
74 High Street  
Candia, New Hampshire  
03034

### Quarterly Meeting Agenda – September 23, 2013

1. Housekeeping Items

#### Regular Business

2. Review and acceptance of minutes of the previous meeting (08/26/13)

#### Old Business

3. 2014 Capital Budget review and discussion

#### New Business

4. Perpetual Care Fund expenditure discussion

#### Other Business

5. Future meeting schedules and agenda items
6. Opportunity for the Public to address the Trustees

**Subject:** NHCA Fall Meeting

**From:** "Snow, Jeff" <SnowJ@nashuanh.gov>

**Date:** 9/6/2013 9:23 AM

NHCA Member,

The Annual Business Meeting & Fall Meeting of the New Hampshire Cemetery Association will be held October 9 at The Derryfield in Manchester. More information can be found at <http://www.nhcemetery.org/meetings> and should also be in your mailbox soon. You may contact me with any questions.

Hope to see you there,

Jeffrey Snow, Secretary/Treasurer

[snowj@nashuanh.gov](mailto:snowj@nashuanh.gov)



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## Join Us!

If you have never attended a meeting of the New Hampshire Cemetery Association, we offer a special invitation. We will waive the membership and meeting fee for your very first meeting.

Where else can you get a free lunch and a morning of savvy companionship?

[Click Here to learn more!](#)

## Fall 2013

### October 9

The Derryfield  
625 Mammoth Rd.  
Manchester, NH

### 9:00 AM

Registration  
Coffee Hour

### 9:30 AM

Annual Business Meeting

### 9:45 AM

Columbaria, Jeff Hardy  
Hardy-Doric  
Green Burials, Geraldine Lutz  
Richmond, NH  
Scattering Areas  
Jeff Snow & Jill McDaniel

### 10:45 AM

Break

### 11:00 AM

"What's Your Problem?"  
Bring your questions to our panel.  
Returning due to popular demand.

### 12:00 PM

Raffle followed by Lunch Buffet

- [Spring 2013](#)
- [Fall 2012 Meeting](#)
- [Spring 2012 Meeting](#)
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# General Purpose Funds

- Cemetery-Specific Perpetual Care Fund
- General Use Maintenance
- Property or Equipment Capital Reserve

# Individual Purpose Funds

- Deeded Burial Plots/Lots/Graves
- Monuments
- Other Specific-Purpose Trust Funds
- Each Fund is unique

**Can the Town take the cemetery Trust Funds?**

- The answer is NO.
- Town of Boscawen v. Acting Attorney General, 93 N.H. 443 (1948) (page 140)
- The Court stated "The present lack of funds [in Boscawen] for general cemetery purposes affords no shadow of claim for a right to [spend the trust funds]. If the expenditures proposed are desirable the town has the means to provide for them under the taxing power."

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**RSA 289:10 Investments (page 69)**

- **Cemetery corporations holding funds in trust as provided in RSA 289:9 may establish, maintain, and operate common trust funds as provided in RSA 31:27-30.**

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**RSA 289:11 Accounting (page 70)**

- Whenever any cemetery corporation shall take and hold trust funds according to the provisions of RSA 289:9, such corporation shall keep in its books an account of all funds received and held by it in the same manner as required of municipalities, and the account of any such fund shall be open to inspection by any person having an interest in the proper administration of the trust.

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# Cemetery Perpetual Care Funds

Proper Use

And

Authorized Expenditures

**RSA 289:8 Enforcement  
(page 69)**

- Any person designated as a cemetery trustee failing to comply with the provisions of RSA 289:7 shall be guilty of a violation. Any other person who violates this chapter or any regulation established under the authority of this chapter shall be guilty of a violation.

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**RSA 289:9 Use of Trust Funds  
(page 69)**

- Cemetery corporations and the trust fund trustees of municipalities may take and hold funds in trust, and may apply the income of the trust to the improvement, watering, or embellishment of the cemetery, or to the care, preservation, or embellishment of any lot or its appurtenances.

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**Perpetual Care Funds**

- are valid charitable trusts:
  - "The public interest in the sightly appearance of cemeteries is served by a gift in trust for the perpetual care of a lot therein and such a gift has long been recognized in this state as a charitable one." *In re: Byrne Estate*, 98 N.H. 300 (1953)

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**SAMPLE VOUCHER FORM**

**TOWN OF PEMBROKE  
TRUSTEES OF TRUST FUND**

**APPLICATION FOR PAYMENT FROM TRUST**

(All requests for payment must be submitted using this form)

Submitted by: \_\_\_\_\_  
(Selectmen, School Board, Water Commissioners, Sewer Commissioners, Library Trustees, Elementary School Principals, Scholarship Award Committee.)

Date request submitted: \_\_\_\_\_ Date payment required: \_\_\_\_\_

Printed name of person submitting request: \_\_\_\_\_

Title of person submitting request: \_\_\_\_\_

Deliver payment to: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature of person submitting request: \_\_\_\_\_  
\_\_\_\_\_

Submitted pursuant to:

\_\_\_ Action as agent to expend.

\_\_\_ Warrant article approved at town/school district annual or special meeting.

\_\_\_ This request is for only a portion or the amount authorized by the article.

\_\_\_ This request is for the total amount authorized by the article in question or represents the final payment in a series.

Amount of distribution requested: \_\_\_\_\_

Name of fund from which payment is requested: \_\_\_\_\_

Date and warrant article number which authorizes this request: \_\_\_\_\_

or

Date and minutes of meeting by boards & commissions authorizing withdrawal \_\_\_\_\_  
(Enter the date of the meeting and attach a copy of approved minutes documenting authorization.)

All payments will be made by check unless special arrangements have been made in advance with the trustees of trust funds. Trust requests are received by the trustees on Thursdays. Allow 5 to 12 business days for delivery of payment.