

## **Final Special Meeting Minutes of the Cemetery Trustees**

Location of Meeting:       Boscawen Municipal Facility  
                                  116 North Main Street  
                                  Boscawen, N.H. 03303

Present at Meeting:       Rhoda Hardy, Cemetery Trustee Chair  
                                  Beverly Lacey, Cemetery Trustee  
                                  Lauren Hargrave, Cemetery Trustee Secretary  
                                  Katie Phelps, Town Administrator  
                                  Kate Merrill, Finance Director  
                                  Tama Tillman, Representing Trustee of the Trust Fund  
                                  Polly Dawson, Trustee of the Trust Fund  
                                  Lyman Cousens, Trustee of the Trust Fund  
                                  Peg Daneau, Trustee of the Trust Fund

The special meeting of the Town of Boscawen Cemetery Trustees was called to order at the Boscawen Municipal Facility, 116 North Main Street, Boscawen, N.H. on January 18, 2023, at 9:08 a.m.

**Roll Call of members:** Completed

**Approval of minutes from last meeting:**

*Beverly Lacey made a motion to approve the Regular Meeting Minutes of January 18, 2023. Seconded by Rhoda Hardy. Passed Unanimously.*

**Old Business:**

Warrant Article Follow-up Discussion/Vote for Cemetery Funds: Katie Phelps reported she sent the accepted proposed Warrant Articles from the January 18, 2023 meeting to legal for review. An email response from legal was reviewed by Trustees. Katie Phelps explained that email essentially explained that the funds from the sale of a cemetery plot cannot be deposited into two separate accounts. She noted RSA 289:2-a came out in 2014. Discussion ensued. Ms. Phelps further explained that the Trustees of the Trust Fund and the Cemetery Trustees need to

determine if the proceeds from the sale of the cemetery lots will go into the general fund of the town or to an expendable trust fund to be used for maintenance of cemeteries. Rhoda Hardy noted that if the funds are placed into the general fund the control of those funds would be governed by the Town. Tama Tillman expressed her opinion that the funds should go to the town general fund. Further, she explained that if the funds go into an expendable trust fund there would be more bookkeeping for the Trustees and the funds need to be used by the town as they are taking care of the cemeteries. The town will take care of the cemeteries whether there are funds or not, it would allow the town to have the funds available for use to offset the total for the lot charge and how much for perpetual care. The total should go into the general fund. At this point, the funds are not being used at all. Tama Tillman expressed that giving the funds to the town general fund will make no difference as far as sexton control, noting that the Trustees keep track of the cemeteries and speak with the and the town employees regarding the care of the cemeteries which she believes is control. Lauren Hargrave questioned how the town would keep track of the funds and how would the town determine where the funds are utilized. Polly Dawson asked for clarification as to where the monies would be recorded on the budget. Kate Merrill explained that the monies from the sale of the plot will not change and will be recorded as revenue under sale of town-owned property. The funds from the perpetual care would be a revenue in the cemetery budget and will go to offset the sexton's cemetery budget, which is \$3,000 a year. Rhoda Hardy noted that the sexton and staff usually mow the cemeteries twice a year. Peg Daneau questioned why consumers would pay for perpetual care, would it not be expected to get some additional care for the plot? Tama Tillman noted she would propose that instead of receiving funds under perpetual care, combining the funds as sale of the lot. A discussion was held with regards to buy-backs of plots, perpetual care, and the sale of plots. Rhoda Hardy noted that Treasurer Tama Tillman, who is a duly elected individual, has advised the Trustees to place all revenues for the cemeteries into the town general fund. A discussion was held in regard to a Deed versus a Right to Inter. Katie Phelps noted a Deed versus a Right to Inter is not what is being discussed today and should be determined at a later date by the Cemetery Trustees. The proposed Articles are as follows:

Article 14. "To see if the Town will vote to deposit the funds from the sale of cemetery lots into the General Fund of the Town as sale of town property."  
or:

Article 15. "To see if the Town will vote to establish a Cemetery Maintenance Expendable Trust Fund under the provisions of RSA 31:19-a, to be funded by the sale of cemetery lots pursuant to RSA 289:2-a, along with any interest gained thereon, for the maintenance of cemeteries, and further to name the cemetery trustees as agents to expend from this fund."

Lauren Hargrave made a motion to accept the proposed Article #15. Motion did not carry.

Beverly Lacoy made a motion to accept the proposed Article #14. Seconded by Rhoda Hardy. Lauren Hargrave was opposed. Motion passed with 2 votes in favor and 1 against.

The discussion and vote on the proposed Article was now passed to the Trustees of the Trust Fund.

Polly Dawson expressed that she believes the State should look into rewording RSA 289:2-a.

Lyman Cousens made a motion to approve Article #14. Seconded by Peg Daneau. Polly Dawson was opposed. Motion passed with 2 votes in favor and 1 against.

#### **New Business:**

1. None discussed.

**Meeting Adjourned:** *Beverly Lacoy made a motion to adjourn. Seconded by Lauren Hargrave. Passed Unanimously.* The meeting closed at 9:37 a.m.

**Next Meeting:** The Next Regular Meeting of the Cemetery Trustees will be held at the Boscawen Municipal Facility, 116 North Main, Boscawen, N.H. on Wednesday, February 15, 2023, at 9:00 a.m.

Minutes submitted by: Lauren Hargrave, Cemetery Trustee Secretary 2/3/2023.