



To: New York City Council, Committee on Land Use

Rafael Salamanca Jr. (Chair),  
Joseph C. Borelli, Erik Bottcher,  
Selvena N. Brooks-Powers,  
Kamillah Hanks, Ari Kagan,  
Shekar Krishnan, Farah N. Louis,  
Darlene Mealy, Francisco Moya,  
Kevin C. Riley, Carlina Rivera  
and Pierina Ana Sanchez

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FROM: JCRC-NY Commission on Public Policy

George Arzt, Ester Fuchs and  
Jonathan Greenspun (Co-  
Chairs), David Pollock, Director

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SUBJECT: Subcommittee on Landmarks, Public Sitings & Dispositions, In support of **Mount  
Neboh-Mount Carmel Cemetery Merger Request**

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DATE: April 24, 2022

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This memorandum is submitted on behalf of Jewish Community Relations Council of New York on behalf of the proposed merger of Mount Neboh and Mount Carmel Cemeteries in Queens. We have reviewed the minutes of the New York State Cemetery Board of January 18, 2022 and the staff analysis of December 7, 2021.

One of the most sacred principles underlying Judaism is כבוד המת (respect for the deceased). Rabbinic theology sees our bodies as the holy vessels of our souls. Our burial practices grew from this core idea, and cemeteries should strive to comport themselves consistent with the continuation of כבוד המת. Unfortunately, there are instances when New York cemeteries have not met that standard.

Mount Neboh is a 13-acre cemetery located on Cypress Hills Street, surrounded by New Mount Carmel and Old Mount Carmel except on the street side. The only known active officer on the Mount Neboh board was left with the sole responsibility of caring for this cemetery. According to NY State Division of Cemeteries documents he realizes that, due to his health, it is best to transfer that responsibility to another party.

Fund shortages of the distant past at Mount Neboh were restored, via a March 2, 1954, Supreme Court of New York order requiring the trustees to transfer 75% of the sales proceeds of plots and graves to the cemetery's Permanent Maintenance Fund. The Division of Cemeteries believes that, after merger, the

combined cemetery will not need to deposit more than the standard 10 percent of lot sales and \$35 per interment into its permanent maintenance fund.

Fortunately, Mount Carmel is adjacent to Mount Neboh. Mount Carmel is a very active cemetery of 120 acres in Glendale, Queens. It consists of five separate areas: one in "Old" Mount Carmel Cemetery, on Cypress Hills Street, where the office is located; two in "New" Mount Carmel Cemetery, at the corner of Cypress Hills Street and Cooper Avenue; and Hungarian Union Field and Knollwood Park Cemeteries, nearby but not adjacent, with which Mount Carmel merged in 2006 and 2008, respectively. Carmel performs about 550 burials per year. Mount Carmel staff has maintained both cemeteries for a number of years.

We wish to thank the New York State Division of Cemeteries -- Lewis A. Polishook, Director, Kerry Forezzi, Associate Accountant and Vincent Gimondo, Senior Accountant -- for their careful analysis of the current and historical, financial, and operational elements of this merger.

NYS Not-for-Profit Corporation Law section 1506(c) provides that the New York City Council must consent to this merger. This combined entity will be financially viable and the consolidation of the maintenance, record access and office services functions should generate economies while giving the families of the deceased better services.

Mount Carmel, having provided maintenance for years, is familiar with Neboh's operations and has a consistent track record of maintaining its cemeteries well. It has successfully absorbed two other nearby cemeteries. We consulted with the Chevra Kadisha of Queens and learned that Mount Carmel's management is sensitive to their requests and concerns.

Plans to demolish a dilapidated building on Neboh's grounds will eliminate an eyesore and yield additional graves, extending the viable life of both cemeteries.

For these reasons, the Jewish Community Relations Council of NY believes that the proposed merger is in the best interests of the lot owners (families), the Jewish community and the neighborhood. We support this merger and urge the New York City Council to give its consent.

Thank you for your consideration.