

## HISTORY OF CHURCH HILL CEMETERY ASSOCIATION

by Lynn McLain, September 2021; updated with bracketed notes, February 2024

### I. NOTES FROM CEMETERY'S OLD BOUND VOLUMES

#### A. Book II (tied with string) (latest entries date 1977)

1. A-Z listings by **surname** of lot owners, with lot numbers; some say "perpetual care"
2. Numbered pages: lot sales with name of purchaser at top, lot numbers, names on graves in that lot, and payments of annual "taxes" and notations of payments for "perpetual care"

Taxes vary from \$1.50 to \$2 to \$3 a year; some for \$3, \$4, and \$6 were apparently for 2 lots

Perpetual upkeep amounts vary from \$50 (pp. 19, 26 for 1938, 1946) to \$60 (p. 158 for 1961), \$75 (p. 36 for 1974 and probably p. 99 for 1977), \$95 (p. 236 for 1969), \$100 (p. 25 for 1960), \$150 (p. 22 for 1961) and \$200 (p. 196 for 1954)

p. 448 lists people buried in public burying lot 1929-1956

Note p. 225 for Jeff Davis, first Queen Anne's County soldier killed in World War I, and p. 284 for Jeff Davis Post lot 631, 1930-45 (& Clarence Single, 1973?)

#### B. Book IV, Minutes Book

*Contents of notes below, from this book:*

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## CERTIFICATE OF INCORPORATION

pp. 1-3: December 3, 1881: 9 local men form The Church Hill Cemetery Association of Queen Anne's County as a Maryland corporation, stating that its existence is "limited to 40 years," and are its 1<sup>st</sup> directors.

"We do further certify that the object and purpose of said Corporation, is the providing and establishing a Cemetery, or place of interment for the dead, and of adequately securing, preserving, adorning, and embellishing, the said grounds thereof as a Cemetery...."

Directors to lay out burial lots, walks, and roads, and to establish from time to time "regulations prescribing the manner in which burial lots shall be marked, and bounded... and the quantity and quality of the shrubbery to be [illegible] in the said lots, and the annual tax or sum to be paid by each lot holder (if any shall be paid) for the keeping in proper conditions said lots, and the price to be paid for digging, filling, and walling graves."

The aggregate capital stock to be \$3,000, comprising 125 shares at par value of \$25.

Property to be no more than 10 acres.

Witnessed by E.S. Valliant.

December 30, 1881, Queen Anne's County Circuit Court Judge John M. Richardson states that he has "examined the foregoing certificate... and determined that the same is in conformity with law, and I do hereby order and direct the same to be recorded, in the office of the Clerk of the Circuit Court for Queen Ann's [sic] County...."

p. 5: 1<sup>st</sup> meeting, June 10, 1882: officers elected. July 15, 1882: Board had procured a book and corporate seal. Will advertise the offering of stock. Will select property in town of Church Hill or not more than ¼ mile out.

p. 85: Sept. 1911: Reference to looking into a new charter.

p. 137: Aug. 1964: First time a woman is suggested as a possible director. A woman is also acting as secretary pro tem.

p. 138 attachment: Notes from May & June 1977 to "contact attorney about incorporating the cemetery."

[Note: this was done, filed with SDAT, July 1977, Articles of Incorporation for Church Hill Cemetery, Inc. It was again characterized as a stock corporation, though no stock was ever issued.]

p. 141: Feb. 1979: Letter to be sent to Vachel Downes, attorney, to correct corporate structure to comply with IRS regulations.

pp. 141-42: Mar. 1980: Dr. John R. Smith, Jr. to contact V. Downes "and get our nonprofit corporation accepted by the IRS."

[Note: this was not achieved. The current Board is working on it. As of January 2024, we have revived the charter of Church Hill Cemetery, Inc. We have filed Amendments to the Charter to change our name to Church Hill Cemetery Association, Inc., to reflect our history, and to make it clearly a nonstock

corporation, with no power to issue stock, so that we can file for 501(c)(13) status as a nonprofit private cemetery. In the meantime, we entered into an agreement with Mid-Shore Community Foundation and put our endowment and project funds there, and we are able to solicit gifts under MSCF's 501(c)(3) umbrella.]

p. 143: Mar. 1981: Discussed "the problem of getting the corporation papers straightened out by Jean Anthony and Michael Foster. This was to be done as soon as possible."

[Note: gap from March 1981-May 1985]

p. 144: Next minutes May 1985 (copy made) after 4-year gap. No quorum. Discussed "The failure of lawyers Vachel Downes and Michael Foster to respond to request to file papers making the Association a non-profit organization. Since the problem of the IRS facing us, Tom contacted law firm that does his work, also a C.P.A. in Stevensville since we had a profit of \$5327.59. Tax papers were filed by Thos. B. Sullivan, Jr., CPA, Stevensville and books audited. Payment of \$799.14 to IRS and \$72.93 to State Comptroller." Need some new directors; some names suggested. Next meeting to be called by Secretary-Treasurer.

[No more meetings after May 1985 until Board was reconstituted at September 2019 meeting.]

#### **PURCHASE OF LAND AND BUILDING OF CEMETERY LANE**

p.6: July 22, 1882: Will purchase 10 acres from E.S. Valliant at \$60/acre, including a 45' right of way from the public road and between the lands of E.S. Valliant (ESV) and G. Edwin Veobents(?). The land was on a farm that ESV had purchased from F.H. Dills. The Board later noted that it would ask neighboring property owners to contribute to the cost of building the road.

[We have copy made from land records, pp.106-07) of deed from ESV and his wife Mary to the Association.]

p. 451: Total payment to ESV of \$626.50 for the land. For context, the Board paid workmen \$1 per day of work. Note that the record of outlays on p. 451 lists nothing about dividends to shareholders and nothing was found in either of these books about payment of any dividends.

p. 8: Dec. 23, 1882: The ESV ground has been found to be suitable for a cemetery.

p. 9: Jan. 27, 1883: Plans for building and grading of road. P. 86: Dec. 1911: Reference to deed to road given to county commissioners.

#### **STOCK**

p. 8: Dec. 23, 1882: First shareholders' meeting is held, and new officers elected. 21 shares have been sold to 9 people. (Note that these names do not line up entirely with those listed on p. 12).

pp. 19, 57: Met at Public School No. 10. Other meetings later were at homes or offices of directors. Annual election of directors at December shareholders' meeting.

p. 9: Jan. 13, 1883: Plan to sell stock and to recall unsold stock by Mar. 17. Jan. 27, 1883: Committee reports 40 shares sold (p. 12, proves untrue).

p. 10: Mar. 17, 1883: Decision to print 100 shares of stock. Fence being built. Discussion of location of gate/s.

p. 12: List of 24 shareholders, holding 32 shares. Of these, 2 were transferred from B.E. Cook to B.J. Smith in 1899; 1 from E.B. Walls to Harry E. Walls in Dec. 1909; and 2 from Wm. E. Temple to J. Frank Temple (who already had 1) in Dec. 1910, reducing the number of shareholders to 23. These are the only transfers of stock noted.

Shareholders obtained 1 lot per share owned (p. 41).

p. 110: Dec. 13, 1920: Last entry for a shareholders' meeting. From then on, only directors' meetings.

p. 143: Mar. 1981: Director Dr. John R. Smith, Jr. "asked if there were stockholders in this association, as there were in previous years. An investigation of the old minutes will be searched to find out."

[Note: Newly reconstituted Board gave public notice in 2 Queen Anne's County newspapers in July 2020, listing names of all known stockholders in 1880s-1910, asking anyone who thought they might have inherited stock to come forward. Several people did, and they signed waivers of any interest they might hold.]

## **BYLAWS**

p. 31: Mar. 11, 1889: Bylaws adopted.

pp. 32-39: By Laws:

Sect. 1<sup>st</sup> All the grounds comprised within the limits of the deed now on record in the Clerks Office of Queen Annes County, Maryland, from E.S. Valliant & wife to the Church Hill Cemetery Association, and dedicated to be a Cemetery, (near Church Hill in said County,) Shall be so held and kept, and no lot holder Shall obstruct or change any of the burial lots[,] Carriage or footways now laid off as such or that may by proper authority be laid off as such, Except by the consent of the Board of Directors, under their Corporate Seal.

[Note: the secretary was to have the seal, but current Board does not have it.]

Sect. 2d The regular meetings of the Stockholders Shall be held on or before the 10<sup>th</sup> day of December in each year, and a meeting of the Board of Directors Shall be held whenever desired by the President or requested by any three members of the Board in writing. The Board of Directors Shall make a full report of the condition of the affairs of the Corporation to the Stockholders at their Annual meeting each year.

Sect. 3d The Stockholders at their regular meeting shall elect nine Directors, who shall serve for the term of one year, or until their successors qualify and the said Directors shall deliver up all property of said Corporation, in their possession at the end of their Term to their successors in office.

Sect. 4 The Board of Directors shall meet within ten days after their election and elect from among their number a President Secretary and Treasurer, who shall be President Secretary and treasurer of the Corporation, and shall serve for one year.

Sect. 5<sup>th</sup> The President shall preside at all meetings of the Stockholders of the Corporation, and at all meetings of the Board of Directors, sign all certificates for Lots sold, or transferred, and perform such other duties as appertain to the office of President.

Sect. 6<sup>th</sup> The Secretary shall keep a record of the meetings of the Stockholders, and of the Board of Directors, he shall have charge of the books certificates little papers vouchers etc., belonging to the Corporation[,] attest all bills passed by the Board of Directors, and shall give public notice of the meetings of the Stockholders at least fifteen days previous to the same[.] He shall also be the Keeper of the Seal of the Corporation, and attest the same on all Certificates of conveyance for lots sold or transferred.

Sect. 7 The duties of the Treasurer shall be to keep the financial accounts of the Corporation, which shall always be open to the Board of Directors, receive all moneys due the Corporation, pay all bills and orders approved by the Board of Directors, attested by the Secretary. He shall make a full report of the receipts and expenditures to the annual meeting of the Stockholders, and shall give bond to the Board of Directors conditional for the faithful performance of his duties as Treasurer and the accounting for all funds of the Corporation that may come into his hands as Treasurer.

Sect. 8<sup>th</sup> It shall be the duty of the Board of Directors to appoint a Superintendent who shall have the general control of the Cemetery grounds and the road leading thereto, under the instructions of the Board of Directors and the details of his duties shall be reported by them from time to time.

pp. 42 & 47: Feb. & Apr. 1895: A committee appointed to consider whether additional bylaws were needed.

## **RULES AND REGULATIONS**

[Note: current Board has adopted updated by-laws and rules and regs.]

Draft found interfiled at p. 13, almost identical to those adopted at pp. 42-46, except that draft shows the following part of para. 6 was struck through: “and 10 cents per year additional for each grave, the same to be used in keeping the Cemetery grounds in order, and as far as the amount will justify, in keeping in order and decorating the graves [Lots], forever.” And last sentence of para. 9 reads: “Nothing in this section is to be construed so as to prevent Lot owners from entering on their Lots or any one from entering on Lots for burial purposes, or workmen in the discharge of their duty.”

pp. 42-46: Apr. 22, 1895: Adopted “rules for the government of the cemetery grounds,” as follows:

1. Application for the purchase of burial Lots must be made to the Secretary, and on payment of the purchase money, a certificate will be delivered therefor which will entitle the holder to all the rights and privileges conferred by the act of incorporation, before which no interment or occupancy will be permitted.
2. All revenue arising from digging or bricking graves or from other work done by the Corporation for lot owners together with the proceeds of sale of lots, and all other income of the Corporation shall be subject to the control of the board of Directors, and shall be applied by them to the payment of all legitimate and proper expenses including such dividend to Stock Holders as the directors may deem proper not to exceed ten per cent, and the surplus if any to be applied to the creation of a fund for the future maintenance of the cemetery grounds.
3. All graves shall be dug at least six inches within the lines of the lot.
4. All graves shall be dug and bricking done by workmen in the employ of the corporation[,] all brick and lime necessary in bricking any grave will be furnished by the corporation unless otherwise directed by the executive committee, and no charge will be greater than the prices

charged in the neighborhood for such work and material, all charges to be paid when the grave is ordered.

5. All sodding or other work done by individual lot owners shall be under the direction of the executive committee.
6. Every Lot owner shall pay to the treasurer of the Corporation 50 cents per year for each Lot owned by him or her. [Amended: see p. 6 below]
7. The price of lots shall be \$20.00 for all lots in the main wide drives and \$15.00 for all others, a lot to be 16 feet square. Single graves from \$1.00 to \$3.00. All lots must be satisfactorily settled for before the ground is broken or the certificate given. No sale or transfer of any lot will be valid without the permission of the Board of Directors, attested by Secretary, who shall enter the same on the books of the corporation. Five per cent of the purchase money for such sale or transfer shall be paid to the corporation. No Lot holder will be allowed to demand or receive any compensation for burial in his or her Lot.
8. Ownership of Lots consists in the right of interment. They can be used for no other purpose, and can not be divided. Should a Lot holder die without a devisee or any known kindred, said Lot shall revert to the corporation.
9. All persons while in the cemetery grounds must keep in the walks, and not handle any flowers, shrubs, trees or other ornaments of the cemetery. All driving must be in a walk and no horse must be left without being hitched to a post provided for the purpose or in charge of some suitable person. Nothing in this section is to be construed so as to prevent Lot owners from entering on [inadvertently omitted "their Lots or any one from entering on"?] Lots for burial purposes, or workmen in the discharge of their duty.
10. The right is reserved to the Board of Directors to plant all trees and to remove any thing they may think mars or obstructs the general beauty of the grounds or which they may deem otherwise injurious or dangerous.
11. Owners of Lots may erect any suitable stone, monument or other sepulchral structure or enclosure, or cultivate shrubs plants or trees, so as not to disturb the rights and privileges of others, nor to detract from the general beauty of the grounds. Any such plants, becoming by roots, branches or otherwise detrimental or unsightly, the corporation shall have the right to remove the same.
12. Owners of Lots or single graves will be allowed access to the Cemetery grounds at all proper times, but shall observe the rules laid down for visitors, provided, this shall not prevent entrance upon their own Lots.
13. No disinterment will be allowed without the permission of the Board of Directors.
14. All workmen employed by Lot holders must be under the supervision of the Executive Committee, and the Board of Directors reserve to the Executive Committee the right to prohibit any one objectionable to them on account of any former violation of rules, from entering the grounds either as workmen or visitors, and the right is hereby conferred upon the Superintendent to expel from the grounds any one violating the rules of the corporation.

p. 92: June 8, 1915: Adopted "bylaw" [Note: must have meant "rule"] 15 below and ordered that 500 "bylaw" books be printed:

15. That no interment will be allowed in any lot in the Church Hill Cemetery until all taxes levied on said lot by the board of directors of the Church Hill cemetery Association for the purpose of keeping the said cemetery in proper condition shall have been fully paid.

### **HOUSE FOR SUPERINTENDENT**

p. 47: Apr. 1895: Considered whether to build a home for superintendent on cemetery grounds but decided to invest the money instead.

p. 48: Jul. 1895: Decided to buy a home and property from Mr. Seward for no > \$500.

Aug. 1895: Mr. Seward declined to sell. Committee appointed to build a house on the corner of the cemetery grounds next to Mr. Seward for no > \$500.

p. 51: Jan. 1896: House was built by ESV for \$540.48, plus the cost of brick.

p.54: Feb. 1997: \$4 to superintendent to build a back porch.

p. 99: June 1919: Add a room to house.

p. 114: July 1932: Will furnish wallpaper for one room, to cost no > \$2.

p.128: Jan. 1953: "Cemetery house" to be shingled.

Pp. 138-19: Bill Coppage re-wired house in Aug. 1973. Aug. 1977: House to be sold for \$14,500.

### **SUPERINTENDENTS**

p. 48: Aug. 1895: Chose Wm. Thos. Anderson, from 4 applicants, to be superintendent for \$125/year.

p.64: July 1899: Elected Solomon Baxter to oversee cemetery and be tenant of house. Anderson lost vote.

p. 67: Dec. 1901: Superintendent not to open or dig graves or make purchases without an order from the Executive Committee, whose members were required to visit the cemetery monthly.

p. 71: June 1905: Thos. Anderson elected again. Salary for 1907 to be \$150. P. 95: Anderson salary to be \$15/mo. = \$180/yr. He resigned June 1918.

p. 99: June 1919: W.G. Turner to be paid \$45/mo. = \$540/yr for 1920 (and rent the lot next to him to him to use as pasture for 10 yr.) . p. 101: He asked for \$60/mo. for 1921, so they advertised the job for \$45/mo.

p. 102: Dec. 1920: Hire Wm. T. Chance @ \$45/mo. Plus free use of garden and lot. He resigned Masr. 1929.

p. 112: Dec. 1929: Hire Archie Fields as cemetery keeper for \$45/mo. and house rent (use of house). P.

113: June 1931: Salary reduced to \$35/mo. + rent for 1932. P. 114, et. Al: Reduced to \$32.50/mo. for 1933-42. P. 121: raise to \$45/mo. starting March 1943.

p. 124: Dec. 1947: Russell Garret hired for \$45/mo. + house. p. 125: Dec. 1948: Mr. Garret to be paid \$15 to dig each grave.

p. 127 No minutes after Dec. 1949 'til Dec. 1951, when reference is made to free rent for Mr. Phillips for 1952.

p. 138 attachment: 1974 started paying Willis Cannon \$50 for opening graves.

### **OTHER UPKEEP AND IMPROVEMENTS**

p. 6: August 5, 1882: Plans to buy planking for a fence (fence and a gate were later built).

p. 11: Apr. 14, 1883: Authorized purchase of 100 Carolina poplars, to be placed along “center road” of cemetery.

pp. 23, 30-31: In 1886 decided to look into building a “summer house.” Plans for 16-18’ wide octagon, 10-12’ high, to be placed where 2 drives crossed each other, and cost \$200-250. P. 48: July 22, 1995: Met at the summer house. P. 83: Dec. 1919: Decision to buy an awning.

p. 39: Mar. 11, 1889: To plant 100 evergreens.

p. 76: Draining approved as decided by Executive Committee (was needed on John E. Smith lot)

p. 77: Dec. 1908: Removing sand house in front of cemetery entrance; draining pond at entrance; building a toilet house at rear, in line of main driveway.

p. 99: June 1919: Build a house in cemetery to keep sand, lime, and tools. Borrow money for building and repairing at cemetery. P. 103: Dec. 2021: Paid off loan.

p. 121: Jan. 1944: To put up fence between cemetery and Leon Massey property.

p. 128: Jan. 1953: Bought new mower.

p. 130: Dec. 1954: Charge \$40 for a public grave (\$15 for the lot and perpetual care and \$25 for opening).

p. 138 attachment: 1974 started paying C. Crossley \$85 for cutting grass.

p. 141: Feb. 1979: Hire Helfenbein-Hubbard to “cut grass, trim around markers, clear flowers from graves, fill sunken graves, seed graves, clean snow from roads, clean downed tree limbs, and provide workmen’s compensation on the men working in cemetery for \$2,000. Included in this would be all the equipment provided and maintained by Helfenbein-Hubbard Funeral Home.” A second is shown, but the vote is not recorded. Infer that it carried, because pp. 141-42: Mar. 1980: compensation to Helfenbein-Hubbard raised to \$3,000.

pp. 141-42: Mar. 1980: Purchase fire-proof cabinet for records.

p. 143: Mar. 1981: Tom’s men will take care of fixing broken stones.

p. 144: May 1985: Both sides of cemetery have been bulldozed and need cleaning up, grading, and seeding. Had estimate from Pardoe and Dr. Smith will contact Pratt-Chirrey from Millington for an estimate.

### **“TAXES” AND ENFORCEMENT**

See ¶16 of Rules: 50 cents/year.

p. 53: Dec. 1896: Planning to bring a test case against Fred Hall for nonpayment of taxes. Feb. 1897: in accordance with opinion received from J.B. Brown, will amend Rule No. 6 by adding: “Said taxes shall be due on the first day of January of each year, and payable to the Keeper of the cemetery grounds at his house on the lot of said cemetery and that any such taxes not paid by the first day of May of the year for which they are levied shall be placed in the hands of an officer for collection according to law.”

p. 80: Dec. 1909: reference to drafting legislation to allow cemetery to collect taxes.

p. 88: Dec. 1912: Motion to include clause in new deeds by which lot owner responsible for taxes levied by Board.

p. 89: Dec. 1913: To state in letter that if tax bill not paid within 30 days, lot will be sold for taxes due, and to write on every bill, "No burial will be allowed in these lots until all taxes are paid."

p. 92: June 1915: Rule #15 above adopted.

p. 95: June 1917: Beginning 1918, taxes \$1/yr.

p. 100: Dec. 1919: Interestingly: "By motion of D.T. Hurlock that the association accept the payment of the sum of Twenty Dollars per lot as payment in full for all taxes there being no more taxes to be paid, provided all previous taxes has [sic] been paid in full to the year 1920."

But p. 104: Dec. 1922: Taxes \$1.50/lot for 1923. P. 117: same for 1937.

p. 122: Jan. 1946: \$2/lot. P. 125: Dec. 1948: same.

p. 126: Dec. 1949: Taxes to be \$3/lot.

p. 139: Aug. 1977: \$5/yr.

p. 140: June 1978: Charge \$10 for annual care of 8-grave lot.

### **PAYMENT TO DIRECTORS**

Bylaws and Rules say that Directors may approve dividends to stockholders, but the record of outlays on p. 451 lists nothing about dividends to shareholders and nothing was found in either of these books about payment of any dividends.

p. 61: Dec. 1899: Directors to be paid \$1 for each meeting attended.

p. 80: Dec. 1909: Directors paid \$1 for attending meeting – after deducting any taxes they owed.

p. 97: Dec. 1917: Directors to be paid \$2/meeting.

p. 117: Dec. 1936: If the carrot isn't working, try the stick. Directors to be penalized \$1.50 for missing a meeting (only meeting once a year at this point).

p. 131: Jan. 1956: Pay Treasurer, for his services, 10% of amount he takes in. Pay directors \$3 for attending annual meeting.

p. 138 attachment: June 1977 Treasurer's fee \$483.

pp. 141-42: To pay Treasurer Marie Jester \$300/yr.

[Note: current Board all volunteer; no salaries or other benefits.]

### **AUDITS AND ASSETS**

Each December an audit committee checked and approved the treasurer's report.

p. 134: Dec. 1958: ~\$14K on hand.

p. 137: Aug. 1964: Assets 30 sh. Chestertown Bank stock + \$5400. Full audit authorized.

p. 138 attachment: Treasurer's reports for 1973-1975.

Big gap between 1964 and 1977. P. 139: Aug. 1977 (1<sup>st</sup> appearance of Tom Helfenbein as a director and acting secretary): Assets \$18,678.17 + house.

p. 139: Aug. & Oct. 1977: \$20K in 6-yr CD at Loyola Fed. S & L at 7 ¾%.

p. 140: June 1978: Have Treasurer bonded for association's total cash worth (\$35K).

p. 141: Feb. 1979: Liquidate Series H bonds and get CD at Farmers National bank.

pp. 141-42: Mar. 1980: Dissolve the \$5K CD at Farmers National and \$20K at Loyola Fed. And place all in passbook accounts at Farmers National and Church Hill Bank earning about 0.14099%/yr.

p. 143: Mar. 1981: Complete audit authorized.

p. 144: May 1985. Audit had been conducted recently.

### **INSURANCE**

p. 140: June 1978: Get general liability policy for \$41/yr.

### **FARMING**

Originally provided for planting of crops in unused land but p. 95: Dec. 1916: rented to J.E. Nickerson for 5 yr. @ \$20/yr.

[Note: currently farmed by John Clough at no charge to him or to Board, but saves Cemetery from having to mow field. Clarified and memorialized that a voluntary arrangement – no adverse possession happening – in letter to Mr. Clough July 2020.]

### **PRICES**

Lots originally \$20 in main wide drive and \$15 for others.

p. 108: June 7, 1926: \$7.50 for opening graves and \$40 for cementing grave. But special meeting of Executive Committee June 24, 1926 set rates at: grave and vault \$45; cementing grave \$30; grave for vault \$15; Grave, no vault \$10 for adults, \$3 for infants, \$5 for child under 10 years.

p. 117: Dec. 1936: Vault and opening \$50; if no vault, \$10.

p. 121: Jan. 1944: Lots to be \$75 "and this carries with the perpetual care."

p. 122: Jan. 1946: Grave and vault \$75; grave opening only \$25.

p. 130: Dec. 1954: Charge \$40 for a public grave (\$15 for the lot and perpetual care and \$25 for opening).

p. 134: Dec. 1958: Lots with 1 grave \$25; two for \$40; 4 for \$75; 8 for \$140.

p. 139: Aug. 1977: One grave lot \$80; for \$300; eight \$600. Opening increased from \$75 to \$100 as of Sept. 1977.

p. 141: Feb. 1979: Grave opening \$125.

pp. 141-42: Mar. 1980: Motion by Thomas Stevens passed unanimously: “to raise the cost of a grave to \$125 including perpetual care and all graves to be sold at that price no matter how many were being purchased. To raise the cost of perpetual care to \$25 per grave (\$200 for 8 graves).”

p. 143: Mar. 1981: Grave openings \$150, because paying the men more.

p. 144: May 1985” Grave openings to be raised to \$200 of which cemetery will get \$85, up \$10.

### **PERPETUAL CARE**

Book 2 shows various payments by lot owners for perpetual care over the years.

p. 112: Dec. 1929: Decision to buy a sufficient number of perpetual care markers.

p. 121: Jan. 1944: Lots to be \$75 “and this carries with the perpetual care.”

p. 124: Dec. 1947: “The perpetual care rate was increased from \$50 to \$100. The price of lots to be \$25.”

p. 130: Dec. 1954: Charge \$40 for a public grave (\$15 for the lot and perpetual care and \$25 for opening).

P. 139: Aug. 1977: “Perpetual care will cost \$100 until Sept. 1978 at which time it will be raised to \$150 per 8-grave lot. No interments can be made in any lot not under perpetual care.”

pp. 141-42: Mar. 1980: Motion by Thomas Stevens passed unanimously: “to raise the cost of a grave to \$125 including perpetual care and all graves to be sold at that price no matter how many were being purchased. To raise the cost of perpetual care to \$25 per grave (\$200 for 8 graves).”

[Note: The money held in CD’s for Cemetery was transferred to Perpetual Care Endowment Fund with Mid-Shore Community Foundation, which invests it for us, under Agreement executed January 2021.]

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## II. REVIVING THE CORPORATION: 2019 on

- Sept. 18, 2019: Concerned citizens met to reconstitute the Board of Directors. The sole surviving member of the last Board (the last meeting of which with a quorum was in March 1981), Tom Helfenbein, chaired the meeting. Each of the five persons attending was elected as a director and of those a President, Vice-President, Secretary, and Treasurer were elected. Discussion ensued as to the monetary shortfall of the cemetery, the care for which has been done by Kirk Helfenbein of the Fellows, Helfenbein and Newman Funeral Home in Chestertown. Insufficient income is generated from lot sales and grave openings to pay for lawn mowing and tree care and removal. All were concerned that we need to ensure the perpetual care of the cemetery and do not want to dip into the perpetual care fund which has been preserved. We agreed to pursue having the cemetery designated as a 5 01(c)(13) nonprofit cemetery. Our pro bono lawyer advised that the cemetery owed back personal property taxes for 2011, 2013, and 2016 and that those needed to be paid so that we can revive the corporation.
- A letter was sent to John Clough, the farmer who is farming the 2 unused acres, thus saving the expense of mowing, making clear that his use is permitted by the Cemetery and is neither hostile nor adverse to the Cemetery’s ownership.

- The Directors put a Public Notice in the Queen Anne’s County Record Observer and the Easton Star Democrat to see if any persons believe they have any ownership interest in the Cemetery, as stock was sold in the early 1880s when the Cemetery Association was established. Five people responded to the notice. Four (Phil and Dick Hurlock, Dick Smith, and Reed Valliant) are likely direct descendants of original shareholders who were listed in the notice. All said that they would like to support our efforts and signed a Waiver and Release disavowing any claim of ownership in the corporation. The fifth, Dan Cannon, simply responded to say he was interested in helping us to raise funds. Rogers Smith also expressed support.
- The Board met via Zoom on July 21, 2020. Two additional directors were elected. After the meeting, all the Directors signed a Resolution to pursue 501(c)(13) status.
- Personal property taxes were paid to Maryland for 2011, 2013, 2016, and 2020.
- Jan. 11, 2021: Directors’ meeting discussed moving the perpetual care funds from CDs to a designated agency endowment fund with the Mid-Shore Community Foundation (MSCF), itself a 501(c)(3) organization. Our goal is to raise enough money to generate income to be able to cover needed maintenance expenses to ensure proper perpetual care.
- Jan. 19, 2021, the Board met with Buck Duncan of MSCF. Motion carried to put the CD money into a designated agency endowment fund with MSCF. Mr. Duncan told us they have several other cemetery clients and he can help us with organizing an annual appeal. Checks would be sent directly to MSCF. He said we should designate at least 2 and probably 3 Directors to have online access to our fund so we can see account activity and balances. After the meeting, the \$53K was moved from the CDs to the MSCF.
- Ideas discussed include having someone check for descendants of the people who are buried in the cemetery. The Chestertown and Centreville cemeteries both do annual appeals, as does the Georgetown Cemetery Foundation. In addition to fundraising, we decided to institute clean-up days in which community volunteers could assist (Robyn Brayton volunteered) in the spring and in November – but COVID intervened.
- Apr. 7, 2021, motion passed to pursue 501(c)(13) status by filing application with IRS once our state documents are updated.
- Aug. 20, 2021, Articles of Revival were filed with the State Dept of Assessments & Taxation, including \$150 for expedited review, to revive the charter.
- Sept. 23, 2021, Resolution passed to amend charter to nonstock corporation.