

Report

Date January 15, 2025

File:

Subject Mountain View Cemetery Plot Fee Reduction Request

PURPOSE

To provide Council with information about Mountain View Cemetery's resident and non-resident burial plot fees.

BACKGROUND

At the December 18, 2024, regular Council meeting, Allan Waddy submitted a letter to Council, requesting a reduction in the cost of purchasing two grave plots in the Veterans section of Mountain View Cemetery (Attachment 1). Council referred the item back to staff to explore the request from Allan Waddy and report back to Council.

In November 2020 and again in February 2021, Allan Waddy submitted a similar request to Council to waive the non-resident fee for the purchase of two plots in the Veteran's section of the cemetery. While they received approval from the Royal Canadian Legion to purchase plots in this section, the request to receive the resident rate was declined because they were not a resident of North Cowichan and Council could not waive the fees without amending the bylaw.

DISCUSSION

The fees associated with the services provided at the Mountain View Cemetery are set out in [Schedule D of the Fees and Charges Bylaw 3784](#). The Bylaw includes fees for residents and non-residents, a common practice among municipal cemeteries. Staff are bound by these fees with no provision for waiving them under specific circumstances/situations or applying the resident rate when a member of the public, that once resided in North Cowichan, no longer does at the time of purchase. Cemeteries can maintain fairness, manage resources effectively, and ensure long-term financial sustainability by implementing a fee structure that includes resident and non-resident charges. This is important for several reasons, including:

- 1) Fairness and equity: Residents typically contribute to local cemeteries' ongoing maintenance and development through property taxes. Charging non-residents a higher fee ensures that those who haven't contributed to these costs still pay their fair share.
- 2) Resource allocation: Cemeteries have limited space. Prioritizing residents helps ensure that local community members have access to burial plots. Non-resident fees can help manage demand and preserve space for residents.
- 3) Financial sustainability: Non-resident fees can provide additional revenue to support the upkeep and maintenance of the cemetery. This helps ensure that the cemetery remains well-maintained and sustainable for future generations.

- 4) Operational costs: The costs associated with cemetery operations, such as maintenance, administration, and development, are ongoing. Non-resident fees help cover these expenses, reducing the financial burden on local taxpayers. A fee reduction for North Cowichan residents; however, there is no ability or clause for staff to apply the resident rate when a member of the public who once resided in North Cowichan no longer does at the time of purchase.

The current fees, excluding GST at Mountain View Cemetery, are below.

SCHEDULE D - INTERMENT FEES

(Section 1, Cemetery Fees) [BL3838; BL3954]

| Item | Column 1 Description | Column 2 Amount |
|------|---|--------------------|
| 1 | Grave Space for Adult (13 years and older) – Resident | \$1,429 |
| 2 | Grave Space for Adult (13 years and older) – Non-resident | \$3,157 |
| 5 | Grave Space for Cremated Remains – Resident | \$456 |
| 6 | Grave Space for Cremated Remains – Non-resident | \$1,036 |

North Cowichan's [Cemetery Bylaw 2933](#) regulates several aspects of cemetery operations, such as use of space, interment/inurnment and eligibility and permissions. Under this Bylaw, a special section for Veterans is established for those who served in the military. As per the Cemetery Bylaw, individuals seeking burial permission in this area must receive written permission from The Royal Canadian Legion before any burial plot can be sold. While the local Royal Canadian Legion branch endorsed Allan Waddy's request to purchase plots in the Veteran's section of the Mountain View Cemetery, there are no current provisions in Fees and Charges Bylaw 3784 that allow staff to apply the resident rate to plot purchases when a member of the public resides outside the municipal boundaries of North Cowichan unless bylaw amendments are made.

This situation is unique, given that Allan Waddy is a retired veteran and long-time North Cowichan resident who has indicated that they have made tax contributions for 11 years. After years of dedicated service, their strong family ties and community contributions highlight the deep connection to North Cowichan. While granting this specific request will slightly reduce the revenue for cemetery maintenance, it wouldn't impose a significant financial burden on the cemetery's operating budget. Given that Allan Waddy has lived at numerous addresses in North Cowichan over a number of years/decades between his service, our records do not go back far enough to validate how long they provided tax contributions to North Cowichan.

Should Council consider provisions for non-resident veterans to be eligible for resident rates, amendments to the Fees and Charges Bylaw 3784 would be required. Amending bylaws is permissible as it can establish a consistent, efficient, and transparent process. However, doing so will result in reduced revenue that helps support ongoing cemetery operations. The loss of revenue is impossible to forecast but is unlikely to be significant. If Council were to approve Allan Waddy's request prior to potential bylaw amendments, a funding source would need to be identified to reimburse them the cost difference between the resident and non-resident as a grant in aid.

OPTIONS

1. **(Recommended Option)** THAT Council denies Allan Waddy’s request to receive the resident cemetery rate for the purchase of two plots in the Veteran’s section of the Mountain View Cemetery.
2. THAT Council waive the eligibility criteria outlined in Council’s Grant In Aid Policy and direct staff to approve Allan Waddy’s request and provide Allan Waddy a grant in aid in the amount of \$3,456 for the cost difference between the resident and non-resident plot purchase rate for two plots.
3. THAT Council direct staff to amend the Fees and Charges Bylaw 3784 to include the following provisions:
 - a. Resident rates apply to eligible veterans that have previously lived and paid property taxes in North Cowichan.
 - b. [to be inserted as per Council direction]

IMPLICATIONS

If Council approves this request without amending the bylaw, it will set a precedent for future similar requests.

Should Council consider option 2, subsidizing the cost difference through a grant in aid will add to the grant in aid budget by \$3,456, contradicting the eligibility criteria outlined in section 3 of the Council’s [Grant In Aid Policy](#). Therefore, Council will need to waive this policy to proceed with option 2.

Option 3 would not require a Grant In Aid for the cost difference. Staff would notify Allan Waddy that Council has directed staff to amend the bylaw, and when completed, the plots can be purchased under the resident rates.

RECOMMENDATION

THAT Council denies Allan Waddy’s request to receive the resident cemetery rate for the purchase of two plots in the Veteran’s section of the Mountain View Cemetery.

Report prepared by:



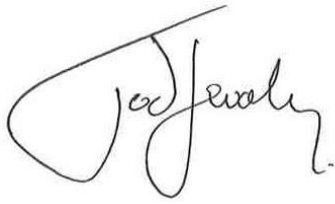
Shaun Mason
Manager, Parks and Forestry

Report reviewed by:



George Farkas
General Manager, Planning, Development and
Community Services

Approved to be forwarded to Council:

A handwritten signature in black ink, appearing to read "Ted Swabey". The signature is written in a cursive style with a large initial "T" and "S".

Ted Swabey
Chief Administrative Officer

Attachment:

- (1) Letter – North Cowichan Request for Veterans Plot