

# THE MUNICIPALITY OF THE DISTRICT OF WEST HANTS

## **RECOMMENDATION REPORT**

То:	Members West Hants Council
Submitted by:	
	Cathie Osborne, CAO
Date:	March 8, 2017
Subject:	By-Law Respecting the Management of the Riverbank Cemetery
Origin:	

# Legislative Authority:

Municipal Government Act, Part IV Finance, Power to expend money Sections

Town of Hantsport Cemetery By-Law (By-law 58) 2013 Amendment

65 (x) lands and buildings required for a municipal purpose; and (ah) public grounds, squares, halls, museums, parks, tourist information centres and community centres;

Cemeteries and Funeral Act sections 22 and 23:

Rights of purchaser of cemetery lot

- 22 (1) The sale of a lot in a cemetery or of the right to use a lot in a cemetery
  - (a) subject to subsection (2), vests in the purchaser the right of reasonable access to the lot;
  - (b) vests in the purchaser the right to use the lot for burial;

- (c) vests in the purchaser the right to erect a memorial on the lot subject to any specifications provided for by the purchase agreement; and
- (d) subject to subsections (2) and (3), vests in the public a right to reasonable access for visitation to any grave in the lot which has been used for burial.
- (2) The operator may vary the access to a lot in a cemetery at any time so long as reasonable access is maintained.
- (3) Where all of the lots in a building, structure or enclosure in a cemetery are owned by one family, there is no public right of access to the building, structure or enclosure.

# Exemption from taxation and sale of lot

- 23 (1) A lot in a cemetery or a right to use a lot in a cemetery which has been conveyed to a purchaser or is subject to a purchase agreement is exempt from taxation of any kind and is not liable to be seized or sold on execution for taxes or otherwise unless the purchaser holds it for resale.
- (2) The sale of a cemetery, on execution or otherwise, does not affect a right acquired by a purchaser pursuant to Section 22.

#### **Recommendation:**

It is recommended that Council approve the first reading and proceed to a public hearing and second reading for the By-law Respecting the Management of the Riverbank Cemetery.

# **Background:**

With the dissolution of the former Town of Hantsport staff are reviewing all by-laws and have recently completed a thorough review of the cemetery by-law. As part of the review and rewrite staff reviewed bylaws and operational practices of other municipally operated cemeteries. Now entering the third season of cemetery management, staff are recommending changes be made to the bylaw which reflects both recent operating experience and best practices of other similar operations.

The Riverbank Cemetery is funded through an area rate applied to the residents of Hantsport who are charged a lessor purchase price on the sale of lots than residents residing outside of the former town boundaries. The purchase price includes the cost of the lot and future maintenance costs or "perpetual care" costs which is placed in a "Care of Lots Fund".

#### **Discussion:**

Recommended changes to the cemetery by-law includes:

- clarification of staffing duties and removes the requirement for Council to approve the transfer or sale of a previously purchased lot
- 2. changes to the number of cremation burials permitted within one lot to reflect best practices noted across the province
- 3. inclusion of a definition of a cremation lot

A clear statement that Riverbank Cemetery will not allow winter burials (Nov. 15 – Apr. 15). This was a practice observed in both municipal and private cemeteries due to our climate and weather.

Concerns around the level of perpetual care funds led to an actuarial study in December 2016 by Eckler Consultants & Actuaries, funded by dissolution funding. Eckler Consultants and Actuaries found the Hantsport Riverbank Cemetery Care of Lots funding underfunded. The full implications of the findings of this study will be provided to Council during budget discussions.

# **Financial Implications:**

Staff will be addressing the plot and perpetual care charges at a future date through a recommendation to Council to establish a Schedule of Fees Policy.

On-going expenses incurred from operating the Riverbank Cemetery which exceed the amount received from the Care of Lots Fund are and will continue to be included in the Hantsport Area Rate.

#### **Alternatives:**

Council can choose not to repeal and replace Town of Hantsport Cemetery By-Law (By-law 58) 2013

## **Attachments:**

Town of Hantsport Cemetery By-Law (By-law 58) 2013 Amendment DRAFT Cemetery By-law C-001

Report Prepared by:	
	(Kathy Kehoe, Director of Parks & Recreation, 902-798-6938)
Report Reviewed by:	
•	(Martin Laycock, Director of Finance, 902-798-6926)