

CEMETERY GUIDELINES

First Dawn Eastern Edge Regional Council

Cemetery Operation & Maintenance

Ownership of a Cemetery (active or inactive) results in an ongoing responsibility for care and upkeep. The Governing Body of a Community of Faith/Pastoral Charge has the responsibility to set the policy for cemeteries under their care. The Regional Council Executive offers the following policy guidelines as a tool to assist Communities of Faith/Pastoral Charges in this regard. In areas where there is a society cemetery, there is a board that governs the policy.

The United Church of Canada considers this responsibility as a sacred trust as outlined in the following extracts from The United Church of Canada publication “***What You Need to Know If You Have A Cemetery***”.

<https://united-church.ca/sites/default/files/cemetery-guidelines.pdf>

- **Church Board/Trustees vs. Cemetery Board/Trustees.** A Governance structure needs to be in place to oversee the functioning of the cemetery and to ensure necessary local and provincial requirements are met. If the cemetery is using the name of the United Church in any way, there needs to be accountability of this governing body to a council of the church.

When the United Church sells off or closes buildings, the organization would not also be selling or closing its adjoining cemeteries. We expect that proper maintenance would be continued unless other arrangements have been made to carry out this responsibility.

Here are three different governance models:

- **Church trustees:** Under this model, the existing trustees also act as trustees of the cemetery. Possibly the easiest model, these trustees are accountable to the community of faith and take direction from the board/church council. Finances for the cemetery must be clearly identified as being related to the operation of the cemetery property, particularly in terms of revenue related to the sale of plots and burials, or donations and payments to the perpetual trust fund.
- **Cemetery trustees:** Under this model, the trustees are accountable to the church board/council. Tracking of finances is still very important.
- **Separate cemetery board:** Under this model, property ownership comes into play. If the board is to own the property, then they most likely need to be incorporated.

Accountability then moves to the regional council if a United Church affiliation is to be maintained.

Receipting donations is an important piece of work that must be done properly. If the cemetery is a registered charity, the cemetery can issue receipts only if all the financial results are reported as part of the annual T3010 consolidated report. It is also important that all the necessary information is included on the receipts. Check the Canada Revenue Agency webpage on issuing receipts to ensure you meet all the requirements.

We are aware that some Pastoral Charges/Communities of Faith have perpetual care funds or cemetery funds/bank accounts. Perpetual care funds or cemetery funds need to be accounted for through the governing body of the pastoral charge/congregation. Reports need to be provided at each meeting of the governing body, with a yearly report for the annual meeting. These reports must include a financial and activity reports to the Pastoral Charge.

Administrative Guidelines

The Newfoundland and Labrador Government does not have specific regulations for the burial of the dead; therefore, we, the Regional Council are providing these guidelines, in consultation with some of our incorporated cemetery boards.

All cemetery documentation (property deed, site plan*, burials, available lots, burial lot ownership and burial permits) must be located and kept in an accessible but secure location. The Vital Statistics Act, section 19 requires that burials are not permitted unless a burial permit is given to the cemetery owner.

**The site plan must show: the name and location of every deceased person whose human remains (including cremated human remains) are interred; the date of every interment; the details of every disinterment or removal.*

Pastoral Charge Cemetery Committee to determine, for future lot purchaser:

- (a) Type of interment permitted – i.e., casket; urn-ground; urn-above ground Columbarium;
- (b) Type of memorial marker or stone permitted to best facilitate maintenance of grounds.
- (c) If the Pastoral Charge sells lots, they are to be sold for an amount decided by the Governing Body of the Pastoral Charge.
Grave opening and closing charges are extra.
- (d) Church members and non-members MUST be charged the same as per Canada Revenue Agency. See **Appendix A**.
- (e) Whenever charges are being levied, the individual charges should be clearly listed (for example, cost of the plot, cost of perpetual care of the cemetery property etc.).
- (f) If there is a fee, then a charitable receipt is not to be issued, as this is a fee for service and not a donation.

- (g) If there is no fee and the congregations simply state that a donation is gratefully accepted, then a charitable receipt may be issued.

1. The purchaser of a burial lot acquires the right to:

- (a) reasonable access to the lot
- (b) use the lot for the burial of human remains and
- (c) erect a memorial marker as permitted by the cemetery policy.

The burial lot owner is responsible, at the lot owner's cost, for the maintenance and repair of the memorial marker.

Limitations: it is suggested that, in your policy, for ease of the care and maintenance of the cemetery; borders, fences, railings, walls, cut stone copings, or hedges in and around individual burial lots should not be permitted unless otherwise indicated at the time of purchase.

2. The suggested size of a burial lot shall be:

For a casket it must be roughly 5 feet deep and for an urn is roughly 2 feet deep.

(Example of size of a plot: Single Burial Plot 3.5' wide and 9' long, Double plot (side by side) 7' wide and 9' long, single cremation plot 2.5' wide and 3.5' long, double cremation plot 5' wide and 3.5' long)

A single plot may be used for either:

- (a) a single casket burial;
- (b) three cremation burials on top of a single casket burial (Head, Middle, Foot); and
- (c) up to six cremation burials (when there is no casket burial)

There are to be no double casket burials (in other word no casket buried on top of another casket)

Grave opening and closing charges are normally extra.

Church members and non-members must be charged the same as per Canada Revenue Agency (see **Appendix A**).

3. Ccolumbarium's, can have two urns, they must be metal or marble. The Inscription must be uniform.

Last Name

First Name

DOB - DOD

4. Those responsible for a cemetery should be satisfied of ownership of a burial plot before giving permission for a plot to be used for a burial.
5. Burial lot owners and families of those interred in cemeteries without a perpetual care/cemetery fund could be asked to consider making a financial contribution to help with the set-up of a perpetual care fund/cemetery committee fund.
6. Whenever there is a burial in a United Church Cemetery, it is required that the funeral director and clergy (or other person designated by the governing body) be present.
7. Other items to consider in your policy: how and who looks after the maintenance (winter and summer, plan for the upkeep of the property, fencing, signage etc.)

Appendix A

CONSIDERATIONS FOR RENTING CHURCH PROPERTY OR ALLOWING ITS USE
(Canada Revenue Agency)

Members of charities, and particularly of churches, are very loyal and committed to that charity and its work. Without the time and financial contributions of such members, the charity would not exist. The fact that members have made financial and other contributions does not create any legal rights of ownership in or entitlement to the charity's property. Charities exist for the public benefit and are owned by the public at large. This means, for example, that if the charity decided to close its doors, it could not divide and distribute the assets to its members, as if it were a for-profit business. The assets have to be distributed to another charity so the public can continue to benefit. An understanding of this principle is important, not only when a Church closes, but also when it comes to members' use of facilities for their own personal purposes (i.e. not for any activity of the charity).

Charities that make their facilities available to the community for events such as weddings and anniversaries, if they are going to charge a fee, should charge identical rental fees to everyone, regardless of membership or gifts made. If members and donors receive preferential treatment, such as a lesser charge or no charge at all, the charity would be providing an advantage to them because they are members or donors of the charity. Not only could the charity's registered status be jeopardized but also the implication is that every member and donor would be in receipt of an advantage (i.e. the right to the free use of the facilities), which would reduce the eligible amount of the donor's respective charitable tax receipts.

This is not just a theoretical issue. In 2008, the Canada Revenue Agency suspended the tax receipting privilege of a Canadian Church and fined it nearly \$500,000. The issue there was that the Church had improperly issued tax receipts in relation to cemetery plots, because it offered a significant price reduction to members, provided they paid their annual membership fees. [The fees had been treated as donations and tax receipts issued for them, but the benefit in reduced cost of the cemetery plots wasn't taken into account.]