



REPORT

Report Date: September 7, 2020
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Meeting Date: October 20, 2020
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TO: Vancouver City Council
FROM: General Manager of Arts, Culture and Community Services
SUBJECT: Mountain View Cemetery By-law Amendments and Fee Increases

RECOMMENDATION

- A. That Council approve, in principal, the amendments to the Mountain View Cemetery By-Law, No. 8719, as set out in this report.
- B. THAT the Director of Legal Services be instructed to bring forward for enactment the necessary amendments to the Mountain View Cemetery By-law, No. 8719, to be effective January 1, 2021.

REPORT SUMMARY

Fees for civic services and licenses are typically adjusted on an annual basis to reflect inflation and keep them consistent with City costs. Cemetery fees were last adjusted effective January 1, 2019. The adjustments proposed within this report consider the cost increases over two years and the current market rates.

If approved by Council, amendments to the Mountain View Cemetery By-law would be prepared by Legal Services and brought forward by end of year for enactment, generally in accordance with the attached schedules in the Appendices.

COUNCIL AUTHORITY/PREVIOUS DECISIONS

Following receipt of the Vision Plan for Mountain View Cemetery on June 18, 1998, Council authorized the preparation of a master plan to guide cemetery development for the next hundred years. City Council adopted the Mountain View Cemetery Master Plan, in principle, on March 7, 2000. Council also approved a number of supporting recommendations and principles

including directing staff to bring forward By-Law amendments as required to implement the Master Plan.

The current version of the Mountain View Cemetery By-Law was enacted by Council July 31, 2003.

On July 8, 2004, Council approved implementation of Phase 1 of the Mountain View Cemetery Master Plan and the supporting Financial Plan.

It is Council policy that fees and other charges be established on the basis of the cost of providing the associated services or at a competitive market level where the service is provided in a market environment.

CITY MANAGER'S/GENERAL MANAGER'S COMMENTS

The City Manager recommends approval of the foregoing.

REPORT

Background/Context

Mountain View Cemetery has been owned and operated by the City of Vancouver since 1887, and operates under Mountain View Cemetery By-law No. 8719. The 106 acre site borders Fraser Street from 31st Avenue to 41st Avenue and extends as far west as Prince Edward Street. With almost 150,000 interred remains, it is the only cemetery in Vancouver.

All cemeteries in the Province of British Columbia are governed by the Cremation, Interment and Funeral Services Act (CIFSA). The Province of British Columbia delegates the administrative authority for the CIFSA and its regulations to Consumer Protection BC, which regulates the operation of funeral services, interment facilities, cemeteries and crematoria in the Province. The CIFSA requires municipalities to adopt by-laws that govern administration and operation of their cemetery; rights and privileges of the operator; rates and charges; and the size, type and materials used for memorials. The CIFSA also regulates the establishment and management of care funds. These funds are mandatory and the interest earned is to be used only for the upkeep and repair of a cemetery.

In 2019 Council approved amendments to the By-Law that clarified the composition and designation of the cemetery committee which establishes the operational rules for the cemetery, amended regulations around dogs in the cemetery and aligned smoking prohibition in the cemetery with that of parks and other green spaces. Significant amendments were also made to enable more environmentally and sustainable interment options in the cemetery. No inflationary adjustments were made to existing fees in 2019.

Staff continue to regularly review cemetery offerings and this report includes refinements as well as new additions for products and services.

Strategic Analysis

Cemetery fees are market-based and generally increased annually to cover increases in costs to deliver the service. The 2021 proposed cemetery fee increase is 4% to cover cost increases over the two year period since the last fee adjustment. In certain cases, as noted in Appendix A, proposed fee adjustments may differ from 4% to reflect specific market conditions or cost changes.

New fees have also been added to address planned and anticipated product and service expansion. Establishing fees for potential products and services enables the cemetery to respond more quickly to operational and market demands.

The market for Mountain View Cemetery is focused in Vancouver but is not restricted to this area as customers come from surrounding municipalities and outside of the Lower Mainland. Sales data from the last two years indicates that 49% of customers are from Vancouver, 39% come from Metro Vancouver and the remaining from outside these core areas.

Many of the municipalities in the Lower Mainland provide cemetery services including North Vancouver, West Vancouver, New Westminister, Delta, Coquitlam, Port Coquitlam, Maple Ridge, Langley and Surrey. These areas are considered to be part of the regional market. The local market share, however, is dominated by two corporate cemeteries in Burnaby – Forest Lawn and Ocean View Memorial Parks.

A comparison of fees within the regional market and local competitors was used to inform the rates proposed in this bylaw amendment. The summary of the average market fees for primary cemetery services is summarized in the following table.

Fee Comparison to Market Averages	Regional Average (municipal¹)	Local Average (corporate)	MVC 2021 (Proposed)
<u>Interment Rights</u>			
Niche space for 2 urns	\$4,240	\$8,500+	\$5,500
In-ground lot for 2 urns	\$4,023	\$5,000+	\$4,200
Casket space (2 caskets)	\$14,778	\$35,000+	\$29,000
<u>Interment</u>			
Inter cremated remains - in niche	\$309	\$600+	\$575
Inter cremated remains - in ground	\$478	\$1,000+	\$575
Inter casket - in ground	\$1,751	\$3,000+	\$1,400
<u>Memorialization/Marker Setting</u>			
Install marker	\$250	n/a	\$450

¹based on non-resident fees – the fee that would be charged to residents of Vancouver, Burnaby or Richmond (the local market for MVC customers)

New Fees

Mountain View Cemetery is regularly reviewing its product and service offerings to respond to the market and changing consumer preferences. There are a number of new products and services ready for purchase, under development or being considered that do not have a corresponding fee within the current By-law. Most of these new fees relate to new and innovative in-ground cremation spaces as well as the provision of markers or monuments in specific areas. The new fees are identified in the notes column in Appendix A.

Financial

The proposed changes to fees contained in this report are expected to result in a \$152,000 increase in annual revenue. An additional \$27,000 in contributions to the Care Fund is also anticipated. These calculations are based on 2019 sales volumes applied to the proposed 2021 fees and do not include any changes to anticipated demand for cemetery products or services.

Human Resources/Labour Relations

There are no Human Resources/Labour Relations implications.

Environmental

There are no Environmental implications.

Legal

Legal Services will prepare the necessary By-law amendments and bring them forward for enactment.

Other

There are no other implications.

CONCLUSION

It is recommended that a fee increase of 4% be applied to current fees and that new fees are established for new products and services at Mountain View Cemetery. It is also recommended that Legal Services bring forward for enactment by-law changes that include the recommended fee increases.

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Proposed 2021 Mountain View Cemetery Fees and Charges

	Current Fee 2019	Proposed Fee 2021	Notes
<u>CASKET SPACE</u>			
Adult Grave – Single Depth - Flat Marker Area	-	\$ 20,000.00	New Fee
Adult Grave – Single Depth - Upright Monument area	-	\$ 24,000.00	New Fee
Adult Grave – Flat Marker Area	\$ 25,000.00	\$ 25,000.00	No adjustment ¹
Adult Grave – Upright Monument area	\$ 27,500.00	\$ 29,000.00	Inflationary
Adult Grave – Single interment in shared lot	\$ 12,500.00	\$ 12,500.00	No adjustment ¹
Adult Grave – Single interment in sustainable lot	\$ 9,500.00	\$ 9,500.00	No adjustment ¹
Outdoor Tandem Crypt Mausoleum	\$ 125,000.00	\$ 130,000.00	Inflationary
Infant Grave – (<24" casket) – Shared commemoration	\$ 0.00	\$ 0.00	No adjustment ¹
Infant Grave – (<24" casket) - Private marker	\$ 2,000.00	\$ 2,000.00	No adjustment ¹
Infant Grave – (<48" casket) - Private marker	\$ 4,000.00	\$ 4,000.00	No adjustment ¹
<u>ABOVE-GROUND CREMATED REMAINS SITE</u>			
Columbaria – Upper Rows	\$ 5,000.00	\$ 5,500.00	Market adjustment
Columbaria – Second Row from bottom	\$ 4,100.00	\$ 4,500.00	Market adjustment
Columbaria – Bottom Row	\$ 3,500.00	\$ 3,800.00	Market adjustment
Family Columbaria – 1 to 4 urns	\$ 17,500.00	\$ 18,000.00	Inflationary
Family Columbaria – up to 6 urns	\$ 25,000.00	\$ 26,000.00	Inflationary
Family Columbaria – up to 8 urns	\$ 35,000.00	\$ 37,000.00	Inflationary+
Family Columbaria – 8 or more urns	\$ 45,000.00	\$ 60,000.00	Market adjustment
<u>IN-GROUND CREMATED REMAINS SITE</u>			
Individual Cremation Site (1 interment) - Inscription on Communal Marker	-	\$ 1,000.00	New Fee
Individual Cremation Site (1 interment) - Inscription on Shared Marker	-	\$ 2,000.00	New Fee
Individual Cremation Site (1 interment) - Inscription on Individual Marker	-	\$ 3,500.00	New Fee
Standard - Allowing 2 interments	\$ 3,900.00	\$ 4,200.00	Inflationary+
Standard - Allowing 4 interments	\$ 6,200.00	\$ 7,200.00	Market adjustment
Premium Area - Allowing 2 interments	\$ 5,000.00	\$ 6,000.00	Market adjustment
Premium Area - Allowing 4 interments	\$ 7,700.00	\$ 10,000.00	Market adjustment
Feature Area - Allowing 2 interments	\$ 6,100.00	\$ 8,800.00	Market adjustment

	Current Fee 2019	Proposed Fee 2021	Notes
<u>IN-GROUND CREMATED REMAINS SITE (cont'd)</u>			
Feature Area - Allowing 4 interments	\$ 9,800.00	\$ 14,800.00	Market adjustment
Estate Lot - 8 interments	\$ 22,000.00	\$ 22,800.00	Inflationary
Cremation Lot - MVC Provided Monument - Allowing 2 interments	-	\$ 14,000.00	New Fee
Cremation Lot - MVC Provided Monument - Allowing 4 interments	-	\$ 18,000.00	New Fee
Cremation Lot - MVC Provided Monument - Allowing 6 interments	-	\$ 24,000.00	New Fee
Cremation Lot - MVC Provided Flat Marker - Allowing 2 interments	-	\$ 11,000.00	New Fee
<u>LICENCE DISPOSITION and TRANSFER</u>			
Licence Disposition Fee (Transfer Current Site to New Rights Holder)	\$ 100.00	\$ 100.00	No adjustment ¹
Site Transfer Fee – Change to equivalent site		License Disposition Fee	No adjustment ¹
Site Transfer Fee – Upgrade (to higher value site)		Current fee for NEW site	
	PLUS:	License Disposition Fee	No adjustment ¹
	LESS:	Current Fee for returned site	
Site Transfer Fee – Downgrade (to lower value site)		Current fee for NEW site	
	PLUS:	License Disposition Fee	No adjustment ¹
	LESS:	Amount paid for returned site	
<u>INTERMENT OF REMAINS</u>			
Casket - Single Depth	\$ 1,300.00	\$ 1,400.00	Inflationary+
Casket – Deep	\$ 2,300.00	\$ 2,400.00	Inflationary+
Infant (container up to 24" long)	\$ 200.00	\$ 200.00	No adjustment ¹
Cremated Remains	\$ 550.00	\$ 575.00	Inflationary
No one present at interment (credit)	-\$ 250.00	-\$ 250.00	No adjustment ¹
Concurrent Interment of Cremated Remains (credit)	\$ 200.00	-\$ 250.00	Market adjustment (and changed from an additional fee to a credit from existing fee)
Extra Niche interment (beyond original capacity)	\$ 1,750.00	\$ 1,900.00	Inflationary+
Re-open Grave for burial (in addition to Casket fee)	\$ 2,200.00	\$ 6,000.00	Market adjustment
<u>DISINTERMENT AND EXHUMATION</u>			
Exhumation - Adult Casket – Inter. Fee plus...	\$ 700.00	\$ 1,000.00	Cost adjustment
Exhumation - Infant Casket – Inter. Fee plus...	\$ 350.00	\$ 375.00	Inflationary+
Exhumation - Cremated Remains (in-ground)	\$ 450.00	\$ 475.00	Inflationary
Exhumation and Re-inter Cremated Remains (Concurrent – credit applied to combined fee)	-\$ 225.00	-\$ 250.00	Inflationary+

	Current Fee 2019	Proposed Fee 2021	Notes
<u>OVERTIME INTERMENTS (in addition to Inter. fee)</u>			
Cremated Remains	\$ 325.00	\$ 350.00	Inflationary+
Casket	\$ 1,100.00	\$ 1,200.00	Inflationary+
<u>FLAT MARKER INSTALLATION</u>			
Flat Marker (up to 12" x 20")	\$ 300.00	\$ 450.00	Cost adjustment
Flat Marker (16" x 28" and larger)	\$ 350.00	\$ 550.00	Cost adjustment
<u>FOUNDATIONS</u>			
Concrete footing	\$ 300.00	\$ 350.00	Cost adjustment
PLUS: (fee per 6" of linear base)	\$ 35.00	\$ 50.00	Cost adjustment
Granite foundation (on 1 lot only)	\$ 350.00	\$ 400.00	Cost adjustment
PLUS: (fee per 6" of linear base)	\$ 55.00	\$ 60.00	Cost adjustment
Granite foundation (spanning 2 lots)	\$ 650.00	\$ 750.00	Cost adjustment
PLUS: (fee per 6" of linear base)	\$ 90.00	\$ 125.00	Cost adjustment
Custom footing/foundation - MVC Staff per hour	-	\$ 55.00	New Fee
PLUS external costs (for services hired by MVC)	-	pre-tax cost plus 20%	
<u>MARKERS and MONUMENTS</u>			
Temporary Marker – granite (annual fee)	\$ 450.00	\$ 450.00	No adjustment
Temporary Marker – nylon (annual fee)		\$ 200.00	New Fee
Granite Marker (Type 2)	\$ 500.00	\$ 650.00	Cost adjustment
Granite Marker (Type 3)	\$ 625.00	\$ 800.00	Cost adjustment
Granite Marker (Type 4)	\$ 750.00	\$ 950.00	Cost adjustment
Granite Marker (Type 5)	\$ 875.00	\$ 1,100.00	Cost adjustment
Granite Marker (Type 6)	\$ 1,000.00	\$ 1,250.00	Cost adjustment
Granite Marker (Type 7)	\$ 1,150.00	\$ 1,400.00	Cost adjustment
Granite Marker (Type 8)	\$ 1,400.00	\$ 1,550.00	Cost adjustment
<u>MEMORIAL REINSTALLATION</u>			
Flat Marker (9" x 12" or 10" x 18" or 12" x 20")	\$ 100.00	\$ 200.00	Cost adjustment
Flat Marker (16" x 28" or 18" x 30")	\$ 150.00	\$ 300.00	Cost adjustment

	Current Fee 2019	Proposed Fee 2021	Notes
<u>OTHER MEMORIAL PRODUCTS</u>			
Inscription – Niche or Memorial panel	\$ 325.00	\$ 350.00	Inflationary+
Single Niche Panel	\$ 260.00	\$ 275.00	Inflationary+
Double Niche Panel	\$ 385.00	\$ 400.00	Inflationary
Triple Niche Panel	\$ 515.00	\$ 525.00	Inflationary
Scheduled/Witnessed Marker Installation (Storage Fee)	\$ 250.00	\$ 250.00	No adjustment ¹
Supply 9" x 12" granite base and mount (bronze) plaque	\$ 150.00	\$ 250.00	Cost adjustment
Supply 12" x 20" granite base & mount (bronze) plaque	\$ 250.00	\$ 500.00	Cost adjustment
Supply 16" x 28" granite base & mount (bronze) plaque	\$ 350.00	\$ 750.00	Cost adjustment
<u>CELEBRATION HALL RENTAL</u>			
2-hour service - Regular Hours - NO FOOD	\$ 500.00	\$ 525.00	Inflationary
2-hour service - Evening/Weekend - NO FOOD	\$ 800.00	\$ 850.00	Inflationary+
Food &/or Beverage Surcharge	-	\$ 200.00	New Fee
Each Additional Hour (outside regular office hours)	\$ 160.00	\$ 160.00	No Adjustment
Per Service Person (up to 4 hours)	\$ 160.00	\$ 175.00	Cost adjustment
Pandemic Cleaning Surcharge		\$ 100.00	New Fee
<u>OTHER PRODUCTS AND SERVICES</u>			
Installation only of Casket Vault or Liner	\$ 375.00	\$ 750.00	Cost adjustment
Installation only of Cremated Remains Vault or Liner	\$ 100.00	\$ 200.00	Cost adjustment
Casket Vault or Liner	\$ 1,200.00	\$ 1,250.00	Inflationary
Cremated Remains Vault/Liner	\$ 150.00	\$ 150.00	No adjustment
Flower Container - with plastic insert (supply &/or install)		\$ 50.00	New Fee
Flower Container - with metal insert (supply &/or install)	\$ 100.00	\$ 100.00	No adjustment
NSF Cheque	\$ 50.00	\$ 35.00	consistent with Revenue Services
Administration Fee	\$ 60.00	\$ 75.00	Cost adjustment
Marker/Monument Steam Cleaning	\$ 200.00	\$ 250.00	Cost adjustment
Pall-bearing		\$ 300.00	New Fee
Late departure		\$ 250.00	New Fee
Watch Closed (at MVC designated time)		\$ 250.00	New Fee
Watch Closed (at family designated time)		\$ 500.00	New Fee

	Current Fee 2019	Proposed Fee 2021	Notes
<u>KEEPSAKE URNS</u>			
Keepsake Urn - Type 1	\$ 35.00	\$ 40.00	Cost adjustment
Keepsake Urn - Type 2	\$ 50.00	\$ 60.00	Cost adjustment
Keepsake Urn - Type 3	\$ 100.00	\$ 100.00	No adjustment ¹
<u>CREMATED REMAINS URNS</u>			
Cremation Urn - Type 1	\$ 100.00	\$ 125.00	Market adjustment
Cremation Urn - Type 2	\$ 125.00	\$ 150.00	Market adjustment
Cremation Urn - Type 3	\$ 150.00	\$ 175.00	Market adjustment
Cremation Urn - Type 4	\$ 175.00	\$ 200.00	Market adjustment
Cremation Urn - Type 5	\$ 200.00	\$ 225.00	Market adjustment
Cremation Urn - Type 6	\$ 225.00	\$ 250.00	Market adjustment
Cremation Urn - Type 7	\$ 275.00	\$ 300.00	Market adjustment
Cremation Urn - Type 8	\$ 300.00	\$ 325.00	Market adjustment
Cremation Urn - Type 9	\$ 350.00	\$ 375.00	Market adjustment
Cremation Urn - Type 10	\$ 400.00	\$ 425.00	Market adjustment
Cremation Urn - Type 11	\$ 425.00	\$ 450.00	Market adjustment
Cremation Urn - Type 12	\$ 450.00	\$ 475.00	Market adjustment
Cremation Urn - Type 13	\$ 500.00	\$ 550.00	Market adjustment
Cremation Urn - Type 14	\$ 725.00	\$ 775.00	Market adjustment
Cremation Urn - Type 15	\$ 950.00	\$ 1,000.00	Market adjustment

Notes: "Inflationary+" indicates increase rounded up to multiple of \$10 or \$50 relative to similar items

¹ "No adjustment" indicates fee at or near market rate.