



## REPORT

Report Date: September 26, 2022  
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Meeting Date: October 25, 2022  
[Submit comments to Council](#)

TO: Vancouver City Council  
FROM: General Manager of Arts, Culture and Community Services  
SUBJECT: Mountain View Cemetery - 2023 Fee Increases and Adjustments

### **RECOMMENDATION**

- A. THAT Council approve, in principle, the amendments to the Mountain View Cemetery By-law 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 to be effective January 1, 2023.

### **REPORT SUMMARY**

Fees for civic services and licenses are typically adjusted on an annual basis to reflect cost escalation. Cemetery fees are typically adjusted using cost escalation as the base and then further refinements based on market rates and comparative products/services. Cemetery fees were last adjusted effective January 1, 2022. The adjustments proposed within this report consider the anticipated cost increases for service delivery next year, current market rates and the present inflation volatility.

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 Mountain View Cemetery By-law was first enacted by Council on July 31, 2003. The old Cemetery By-law was repealed at the same time.

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 the Mountain View Cemetery By-law. 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 British Columbia are governed by the Cremation, Interment and Funeral Services Act (CIFSA). The Province 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 can be used only for the upkeep and repair of the cemetery.

The Mountain View Cemetery By-law also delegates to the Cemetery Committee certain powers of Council, under the Vancouver Charter. The committee can make changes to operational and administrative Cemetery Rules that are consistent with the By-law and comply with the Vancouver Charter and the CIFSA. The committee is presently comprised of the Cemetery Manager, the Managing Director of Social Operations in Arts, Culture and Community Services (ACCS), the Manager of Financial Planning and Analysis for ACCS and the General Manager of ACCS.

In 2021, Council approved inflationary and market adjustments to existing fees. Staff continue to regularly review cemetery offerings and this report includes inflationary increases to service related fees and market adjustments for certain products.

## Strategic Analysis

Cemetery fees are market-based and generally increased annually to cover increases in costs to deliver the service. The 2023 proposed cemetery fees are primarily adjusted to cover cost increases over the period since the last fee adjustment. In certain cases, as noted in Appendix A, proposed fee adjustments may differ from these cost escalation amounts to reflect specific market conditions, maintain relative gaps between similar or comparable items or other impacts.

The fee schedule includes charges for planned and anticipated product and service expansion. Establishing fees for these potential products and services enables the cemetery to respond more quickly to operational and market demands. Some of these new products and services have yet to be impended and no fee increase is proposed for most of them. Others, such as granite markers are being adjusted to reflect a separation between goods and services and to clarify the applicable taxes.

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 three years indicates a slight shift with 51% of MVC customers from Vancouver (up from 46% in 2019), 36% from Metro Vancouver (down from 41% in 2019) and the remaining 13% from outside these core areas.

Many of the municipalities in the Lower Mainland provide cemetery services including North Vancouver, West Vancouver, New Westminster, 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 (munic. <sup>1</sup> )	2020 Local Average (corp.)	MVC 2022	MVC 2023 (Proposed)	MVC % chg
<b><u>Interment Rights</u></b>					
Niche space for 2 urns	\$5,432	\$10,500+	\$4,762	<b>\$5,714</b>	20.0%
In-ground lot for 2 urns	\$5,390	\$7,000+	\$4,760	<b>\$5,429</b>	14.0%
Casket space (2 caskets)	\$13,261	\$39,000+	\$33,333	<b>\$34,286</b>	2.9%
<b><u>Interment</u></b>					
Cremated remains - in niche	\$315	\$600+	\$595	<b>\$610</b>	2.5%
Cremated remains - in ground	\$523	\$1,240+	\$595	<b>\$610</b>	2.5%
Inter casket - in ground	\$1,734	\$2,360+	\$1,428	<b>\$1,452</b>	1.7%
<b><u>Memorialization/Marker Setting</u></b>					
Install marker	\$278	n/a	\$452	<b>\$452</b>	0.0%

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

### Inflationary Considerations

Cemetery revenues have exceeded budget targets every year since 2014 with the exception of 2020. Including 2020 the average annual surplus has been 16% totalling \$2.4 million. These additional revenues have been applied directly toward the principal of the internal loan that funded the redevelopment and reopening of the cemetery in 2008. The cemetery is on target to exceed its budgeted revenue this year and once again be able to contribute that surplus directly to the outstanding principal.

In light of current economic conditions and inflationary sensitivity staff are confident that current sales volumes will be sufficient to carry the operation for 2023. In order to address anticipated cost increases, and to ease the impact of potential inflationary increases in following years, inflationary adjustments of around 2.5% are recommended but primarily only for fees tied to wages.

### Non-inflationary adjustments

Mountain View Cemetery regularly reviews its product and service offerings to respond to the market and changing consumer preferences. That review indicated that MVC was below comparable regional municipal cemeteries in its pricing of a core product – in-ground cremation space. In order to meet this market condition an increase of 14% is recommended.

MVC Casket space still exceeds the regional municipal rates and is below corporate cemetery fees. In light of this market condition and the rarity of casket space within Vancouver (fewer than 250 spaces presently), an inflationary increase is proposed to maintain its relative market position to the corporate cemeteries in Burnaby.

Fee changes approved for 2021 and 2022 addressed most of the new offerings planned for MVC. COVID-19 and other factors contributed to a delay in making these new offerings available to the public. Since many of these have yet to be released for purchase no change in the fee is proposed at this time.

One new product category added to the fee list in 2021 was for the provision of granite markers. These fees were created in anticipation of design work underway for a new cremation area with all markers/monuments pre-installed. When these were initiated it was intended that the fee would include the inscription and be additional to the fee for the space. The fees established for these new spaces however are set sufficient to include the marker/monument portion. Since there is still potential for the cemetery to provide markers in the future this report proposes reductions in those fees to reflect only the provision of the granite prices. This change will allow for clarification of the relative taxes (products are subject to PST in addition to GST) and provide a clearer fee structure for consumers by separating the two elements.

The proposed fees, percentage increase and adjustment notes are included in Appendix A.

### ***Financial***

The proposed changes to fees contained in this report are expected to result in an \$83,000 increase in annual MVC revenue. An additional \$22,500 in contributions to the Care Fund is also anticipated. These calculations are based on 2021 sales volumes applied to the proposed 2023 fees and do not include any changes to anticipated demand for cemetery products or services.

***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 general fee increase reflecting cost escalation and market rates be applied to current fees for 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.

\* \* \* \* \*

**Proposed 2023 Mountain View Cemetery Fees and Charges**

	<b>2022</b>	<b>2023</b>		
	(incl. taxes)	Proposed (incl. taxes)	%	Note*
<b><u>CASKET SPACE</u></b>				
Adult Grave – Single Depth - Flat Marker Area	\$ 21,000.00	\$ 21,000.00	0.0%	<i>No change</i>
Adult Grave – Single Depth - Upright area	\$ 25,000.00	\$ 25,000.00	0.0%	<i>No change</i>
Adult Grave – Flat Marker Area	\$ 27,000.00	\$ 27,000.00	0.0%	<i>No change</i>
Adult Grave – Upright Monument area	\$ 35,000.00	\$ 36,000.00	2.4%	<i>Market</i>
Adult Grave – Single interment (shared site)	\$ 10,000.00	\$ 10,000.00	0.0%	<i>No change</i>
Adult Grave – Single interment (sustainable lot)	\$ 5,000.00	\$ 5,000.00	0.0%	<i>No change</i>
Outdoor Tandem Crypt Mausoleum	\$ 140,000.00	\$ 140,000.00	0.0%	<i>No change</i>
Family Estate Plot for Custom Installation:				
Estate Fee	\$ 400.00	\$ 400.00	0.0%	<i>No change</i>
(per sq. foot of allocated area)				
Interment Right License	\$ 5,000.00	\$ 5,000.00	0.0%	<i>No change</i>
(per casket space)				
Interment Right License	\$ 500.00	\$ 500.00	0.0%	<i>No change</i>
(per cremation space)				
Annuity	as determined by			
for additional annual maintenance	Cemetery Committee			
Infant Grave – (<24" casket)				
Shared commemoration	\$ 0.00	\$ 0.00	0.0%	<i>No change</i>
Infant Grave – (<24" casket)				
Private marker	\$ 2,100.00	\$ 2,100.00	0.0%	<i>No change</i>
Infant Grave – (<48" casket)				
Private marker	\$ 4,200.00	\$ 4,200.00	0.0%	<i>No change</i>
<b><u>ABOVE-GROUND CREMATED REMAINS SITE</u></b>				
Columbaria – Upper Rows	\$ 5,900.00	\$ 6,000.00	1.7%	<i>Market</i>
Columbaria – Second Row from bottom	\$ 4,900.00	\$ 5,000.00	2.0%	<i>Market</i>
Columbaria – Bottom Row	\$ 4,100.00	\$ 4,200.00	2.4%	<i>Market</i>
Family Columbaria – 1 to 4 urns	\$ 19,000.00	\$ 20,000.00	5.3%	<i>Market</i>
Family Columbaria – up to 6 urns	\$ 28,000.00	\$ 30,000.00	7.1%	<i>Market</i>
Family Columbaria – up to 8 urns	\$ 39,000.00	\$ 40,000.00	2.6%	<i>Market</i>
Family Columbaria – 8 or more urns	\$ 60,000.00	\$ 60,000.00	0.0%	<i>No change</i>

	<b>2022</b>	<b>2023</b>		
	(incl. taxes)	Proposed (incl. taxes)	%	Note*
<b><u>IN-GROUND CREMATED REMAINS SITE</u></b>				
Individual Cremation Site (1 interment) - Inscription on Communal MVC Marker	\$ 900.00	\$ 900.00	0.0%	<i>No change</i>
Individual Cremation Site (1 interment) - Inscription on Shared MVC Marker	\$ 1,500.00	\$ 1,500.00	0.0%	<i>No change</i>
Individual Cremation Site (1 interment) - Inscription on Individual MVC Marker	\$ 4,000.00	\$ 4,000.00	0.0%	<i>No change</i>
Standard - Allowing 2 interments	\$ 5,000.00	\$ 5,700.00	14.0%	<i>Market</i>
Standard - Allowing 4 interments	\$ 8,500.00	\$ 9,400.00	10.6%	<i>Gap</i>
Premium Area - Allowing 2 interments	\$ 7,000.00	\$ 7,200.00	2.9%	<i>Gap</i>
Premium Area - Allowing 4 interments	\$ 11,750.00	\$ 12,000.00	2.1%	<i>Gap</i>
Feature Area - Allowing 2 interments	\$ 10,000.00	\$ 10,250.00	2.5%	<i>Gap</i>
Feature Area - Allowing 4 interments	\$ 16,000.00	\$ 16,250.00	1.6%	<i>Gap</i>
Feature Area (with MVC provided monument) - Allowing 2 interments	\$ 16,000.00	\$ 16,000.00	0.0%	<i>No change</i>
Feature Area (with MVC provided monument) - Allowing 4 interments	\$ 20,000.00	\$ 20,000.00	0.0%	<i>No change</i>
Feature Area (with MVC provided monument) - Allowing 6 interments	\$ 26,000.00	\$ 26,000.00	0.0%	<i>No change</i>
Feature Area (with MVC provided flat marker) - Allowing 2 interments	\$ 11,000.00	\$ 11,000.00	0.0%	<i>No change</i>
Premium Area (with MVC provided flat marker) - Allowing 2 interments	\$ 9,000.00	\$ 9,000.00	0.0%	<i>No change</i>
Amend Infant Lot Licence to allow 2 interments of cremated remains	\$ 2,900.00	\$ 3,000.00	3.4%	<i>Gap</i>
<b><u>LICENCE DISPOSITION and TRANSFER</u></b>				
Licence Disposition Fee (Transfer Site)	\$ 100.00	\$ 100.00	0.0%	<i>No change</i>
Site Transfer Fee (Change to equivalent site)	License Disposition Fee		0.0%	<i>No change</i>
Site Transfer – Upgrade (to higher value site)	Current fee for NEW site			
	PLUS:	License Disposition Fee	0.0%	<i>No change</i>
	LESS:	Current Fee for returned site		
Site Transfer – Downgrade (to lower value site)	Current fee for NEW site			
	PLUS:	License Disposition Fee	0.0%	<i>No change</i>
	LESS:	Amount paid for returned site		

	2022 (incl. taxes)	2023 Proposed (incl. taxes)	%	Note*
<b><u>INTERMENT OF REMAINS</u></b>				
Infant/Child (container up to 48" long)	\$ 200.00	\$ 205.00	2.5%	<i>Inflationary</i>
Cremated Remains	\$ 625.00	\$ 640.00	2.4%	<i>Inflationary</i>
No one present at interment (credit)	-\$ 250.00	-\$ 250.00	0.0%	<i>No change</i>
Concurrent Interment of Additional Cremated Remains (credit)	-\$ 250.00	-\$ 250.00	0.0%	<i>No change</i>
Extra Niche interment (beyond original licenced capacity)	\$ 2,100.00	\$ 2,150.00	2.4%	<i>Gap</i>
Re-open Grave for burial (in addition to Adult Casket fee)	\$ 6,400.00	\$ 6,400.00	0.0%	<i>No change</i>
<b><u>OVERTIME INTERMENS (in addition to INTERMENT fee)</u></b>				
Cremated Remains	\$ 375.00	\$ 380.00	1.3%	<i>Inflationary</i>
Casket	\$ 1,250.00	\$ 1,275.00	2.0%	<i>Inflationary</i>
<b><u>DISINTERMENT AND EXHUMATION</u></b>				
Exhumation - Adult Casket – Inter. Fee plus...	\$ 1,100.00	\$ 1,120.00	1.8%	<i>Inflationary</i>
Exhumation - Infant Casket – Inter. Fee plus...	\$ 400.00	\$ 410.00	2.5%	<i>Inflationary</i>
Exhumation - Cremated Remains	\$ 400.00	\$ 410.00	2.5%	<i>Inflationary</i>
Exhumation and Re-inter Cremated Remains (Concurrent – credit applied to combined exhumation and interment fee)	-\$ 250.00	-\$ 250.00	0.0%	<i>No change</i>
<b><u>FOUNDATIONS</u></b>				
Concrete footing	\$ 400.00	\$ 400.00	0.0%	<i>No change</i>
PLUS: (fee per 6" of linear base)	\$ 40.00	\$ 40.00	0.0%	
Granite foundation (on 1 lot only)	\$ 450.00	\$ 450.00	0.0%	<i>No change</i>
PLUS: (fee per 6" of linear base)	\$ 60.00	\$ 60.00	0.0%	
Granite foundation (spanning >1 lot)	\$ 825.00	\$ 825.00	0.0%	<i>No change</i>
PLUS: (fee per 6" of linear base)	\$ 100.00	\$ 100.00	0.0%	
Custom footing/foundation (MVC Staff per hour)	\$ 60.00	\$ 60.00	0.0%	<i>No change</i>
PLUS external costs (for services hired by MVC)	pre-tax cost plus 20%		0.0%	



	<b>2022</b>	<b>2023</b>		
	(incl. taxes)	Proposed (incl. taxes)	%	Note*
<b><u>FLAT MARKER - NEW INSTALLATION</u></b>				
Flat Marker (up to 12" x 20")	\$ 475.00	\$ 475.00	0.0%	<i>No change</i>
Flat Marker (16" x 28" and larger)	\$ 575.00	\$ 575.00	0.0%	<i>No change</i>
<b><u>MEMORIAL – REMOVAL/REINSTALLATION</u></b>				
Flat Marker (9" x 12" or 10" x 18" or 12" x 20")	\$ 200.00	\$ 200.00	0.0%	<i>No change</i>
Flat Marker (16" x 28" or 18" x 30")	\$ 300.00	\$ 300.00	0.0%	<i>No change</i>
<b><u>MARKERS and MONUMENTS</u></b>				
Infant Commemorative Stone	\$ 250.00	\$ 250.00	0.0%	<i>No change</i>
Temporary Marker (annual fee)	\$ 200.00	\$ 200.00	0.0%	<i>No change</i>
Granite Marker (Type 1)	\$ 500.00	\$ 125.00	-75.0%	<i>Fee Change</i>
Granite Marker (Type 2)	\$ 650.00	\$ 175.00	-73.1%	<i>Fee Change</i>
Granite Marker (Type 3)	\$ 800.00	\$ 225.00	-71.9%	<i>Fee Change</i>
Granite Marker (Type 4)	\$ 950.00	\$ 275.00	-71.1%	<i>Fee Change</i>
Granite Marker (Type 5)	\$ 1,100.00	\$ 325.00	-70.5%	<i>Fee Change</i>
Granite Marker (Type 6)	\$ 1,250.00	\$ 375.00	-70.0%	<i>Fee Change</i>
Granite Marker (Type 7)	\$ 1,400.00	\$ 425.00	-69.6%	<i>Fee Change</i>
Granite Marker (Type 8)	\$ 1,550.00	\$ 475.00	-69.4%	<i>Fee Change</i>
<b><u>OTHER MEMORIAL PRODUCTS</u></b>				
Inscription – Niche or Memorial panel	\$ 375.00	\$ 380.00	1.3%	<i>Inflationary</i>
Single Niche Panel	\$ 300.00	\$ 300.00	0.0%	<i>No change</i>
Double Niche Panel	\$ 450.00	\$ 450.00	0.0%	<i>No change</i>
Triple Niche Panel	\$ 600.00	\$ 600.00	0.0%	<i>No change</i>
Scheduled/Witnessed Marker Installation (Storage Fee)	\$ 250.00	\$ 250.00	0.0%	<i>No change</i>
Supply 9" x 12" granite base and mount (bronze) plaque	\$ 250.00	\$ 200.00	-20.0%	<i>MVC Cost</i>
Supply 12" x 20" granite base and mount (bronze) plaque	\$ 500.00	\$ 275.00	-45.0%	<i>MVC Cost</i>
Supply 16" x 28" granite base and mount (bronze) plaque	\$ 750.00	\$ 325.00	-56.7%	<i>MVC Cost</i>

	<b>2022</b> (incl. taxes)	<b>2023</b> <b>Proposed</b> (incl. taxes)	%	Note*
<b><u>CELEBRATION HALL RENTAL</u></b>				
2-hour service - Regular Hours - NO FOOD	\$ 575.00	\$ 575.00	0.0%	<i>No change</i>
2-hour service - Regular Hours - with FOOD	\$ 775.00	\$ 775.00	0.0%	<i>No change</i>
2-hour service – Eve./Weekend - NO FOOD	\$ 925.00	\$ 925.00	0.0%	<i>No change</i>
2-hour service – Eve./Weekend - with FOOD	\$ 1,125.00	\$ 1,125.00	0.0%	<i>No change</i>
Additional Hour	\$ 150.00	\$ 150.00	0.0%	<i>No change</i>
Service Person	\$ 200.00	\$ 200.00	0.0%	<i>No change</i>
<b><u>OTHER PRODUCTS AND SERVICES</u></b>				
Installation only - Vault/Liner (>500 lbs)	\$ 1,500.00	\$ 1,500.00	0.0%	<i>No change</i>
Installation only - Vault/Liner (<500 lbs)	\$ 500.00	\$ 500.00	0.0%	<i>No change</i>
Installation only – Crem. Vault/Liner (>10 lbs)	\$ 200.00	\$ 200.00	0.0%	<i>No change</i>
Casket Vault or Liner - concrete	\$ 1,500.00	\$ 1,500.00	0.0%	<i>No change</i>
Casket Vault or Liner - polymer (HDPE)	\$ 1,000.00	\$ 1,000.00	0.0%	<i>No change</i>
Casket Vault or Liner - steel	\$ 1,500.00	\$ 1,500.00	0.0%	<i>No change</i>
Cremated Remains Vault/Liner	\$ 175.00	\$ 175.00	0.0%	<i>No change</i>
Watch Closed/Covered	\$ 250.00	\$ 250.00	0.0%	<i>No change</i>
Pall-bearing	\$ 100.00	\$ 100.00	0.0%	<i>No change</i>
Niche access - non-interment	\$ 100.00	\$ 100.00	0.0%	<i>No change</i>
Flower Container - with plastic insert (supply/install)	\$ 50.00	\$ 50.00	0.0%	<i>No change</i>
Flower Container - with metal insert (supply/install)	\$ 100.00	\$ 100.00	0.0%	<i>No change</i>
NSF Cheque	\$ 36.75	\$ 36.75	0.0%	<i>No change</i>
Administration Fee	\$ 75.00	\$ 75.00	0.0%	<i>No change</i>
Marker/Monument Steam Cleaning	\$ 250.00	\$ 250.00	0.0%	<i>No change</i>

	<b>2022</b>	<b>2023</b>		
	(incl. taxes)	<b>Proposed</b>	%	Note*
<b><u>KEEPSAKE URNS</u></b>		(incl. taxes)		
Keepsake Urn - Type 1	\$ 50.00	\$ 50.00	0.0%	<i>No change</i>
Keepsake Urn - Type 2	\$ 75.00	\$ 75.00	0.0%	<i>No change</i>
Keepsake Urn - Type 3	\$ 100.00	\$ 100.00	0.0%	<i>No change</i>
<b><u>CREMATED REMAINS URNS</u></b>				
Cremation Urn - Type 1	\$ 140.00	\$ 140.00	0.0%	<i>No change</i>
Cremation Urn - Type 2	\$ 170.00	\$ 170.00	0.0%	<i>No change</i>
Cremation Urn - Type 3	\$ 200.00	\$ 200.00	0.0%	<i>No change</i>
Cremation Urn - Type 4	\$ 225.00	\$ 225.00	0.0%	<i>No change</i>
Cremation Urn - Type 5	\$ 250.00	\$ 250.00	0.0%	<i>No change</i>
Cremation Urn - Type 6	\$ 300.00	\$ 300.00	0.0%	<i>No change</i>
Cremation Urn - Type 7	\$ 350.00	\$ 350.00	0.0%	<i>No change</i>
Cremation Urn - Type 8	\$ 375.00	\$ 375.00	0.0%	<i>No change</i>
Cremation Urn - Type 9	\$ 425.00	\$ 425.00	0.0%	<i>No change</i>
Cremation Urn - Type 10	\$ 500.00	\$ 500.00	0.0%	<i>No change</i>
Cremation Urn - Type 11	\$ 525.00	\$ 525.00	0.0%	<i>No change</i>
Cremation Urn - Type 12	\$ 550.00	\$ 550.00	0.0%	<i>No change</i>
Cremation Urn - Type 13	\$ 625.00	\$ 625.00	0.0%	<i>No change</i>
Cremation Urn - Type 14	\$ 875.00	\$ 875.00	0.0%	<i>No change</i>
Cremation Urn - Type 15	\$ 1,100.00	\$ 1,100.00	0.0%	<i>No change</i>

**\*Explanation of Notes:**

- Gap – adjustments made based on price gap from similar products
- Inflationary – change primarily due to increased costs (then rounded)
- Market – adjusted more than inflation (or reduced) based on market or other conditions
- MVC Cost – adjusted to reflect MVC cost / value
- No change – minimal or no change
- Fee Change - inscription fee now charged separately from product fee