



**REGIONAL DISTRICT  
of Fraser-Fort George**

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ITEM NO. 10.2 GM: "DMM"

**REPORT FOR CONSIDERATION**

TO: Chair and Directors File No.: TET 1.2

FROM: Carina Hanson, Community/Public Safety Assistant

DATE: June 12, 2012

SUBJECT: Item: Proposed Tete Jaune Community Cemetery Service

SUMMARY: Purpose: Project Update

PREVIOUS STAFF REPORTS: None

ATTACHMENT(S): 1. Letter dated June 6, 2012 from the Tete Jaune Community Cemetery Steering Committee  
2. Feasibility Study

RECOMMENDATION(S):	<u>ENTITLEMENT</u>	<u>HOW VOTE COUNTED</u>
1. THAT the staff report and letter dated June 6, 2012 from the Tete Jaune Community Cemetery Steering Committee be received.	All 1 Director/1 vote	Majority
2. THAT a service establishment bylaw and loan authorization bylaw be prepared for consideration by the Board.	All 1 Director/1 vote	Majority

**ISSUE(S):**

Staff has been working with the Tete Jaune Community Cemetery Steering Committee to develop a feasibility study to investigate the establishment of a cemetery for Tete Jaune and the surrounding area. After much public consultation and committee meetings, the attached feasibility study that identifies the cemetery location, service area boundary, method of taxation, and capital and operating costs, has been completed. The Tete Jaune Cemetery Steering Committee believes there is community support for the proposal and would like to move forward in establishing a cemetery service.

The Board is being asked to consider preparation of service establishment and loan authorization bylaws.

**RELEVANT POLICIES:**

1. *Local Government Act* s. 796
  - allows for the establishment of a service that is considered necessary or desirable
2. *Cremation, Interment and Funeral Services Act*
  - outlines the processes for the establishment and operation of cemeteries and crematoria including licensing requirements

**SERVICE RELEVANCE:**

N/A

## FINANCIAL CONSIDERATION(S):

The capital cost for establishing this cemetery service is estimated to be \$83,280. This includes the purchase of Crown land although an application for a sponsored Crown grant will be made for the property. Projected annual operating costs are \$15,970 during the proposed borrowing term of ten years. This amount will be reduced once the debt for capital costs has been paid. Using 2012 assessment data, these cost estimates translate to a residential tax rate of \$.1482 per \$1,000 of assessments. Detailed financial information is provided in the feasibility study.

## OTHER CONSIDERATION(S):

Following the soils testing, staff conducted a survey of property owners within the service area to gauge community support for the establishment of a cemetery service. The survey was mailed out and also made available on the Regional District website. The question was asked, 'Would you be in favour of paying up to \$15.08 per \$100,000 of assessed property value annually to support a community cemetery in Tete Jaune?'. The response rate on the survey was 37.25% of 204 surveys that were mailed out and the results were:

Yes:	50.00%
No:	47.37%
No Opinion:	2.63%

The Tete Jaune Community Cemetery Steering Committee did not feel that the survey conducted by the Regional District was a true illustration of the communities support because a significant portion of property owners surveyed do not reside in the Tete Jaune area. As a result, the Committee decided to do a second door-to-door/telephone call-out that included 78% of local residents, and reported to staff to have received 'strong local support of 76%' of those canvassed.

## DECISION OPTIONS:

1. Approve staff recommendations.
  - a report will be brought forward for consideration of first and second readings of the establishment and loan authorization bylaws
  - options for obtaining participating elector approval will be provided to the Board

Other Options:

- a. do not approve proceeding with establishment and loan authorization bylaws
  - proposed cemetery service will not move forward
- b. postpone establishment and loan authorization bylaws if further information is required

## COMMENTS:

Should Board approve the preparation of a service establishment bylaw and a loan authorization bylaw, it is anticipated that the bylaws would be taken to third reading at the July 2012 meeting, along with a recommendation to seek participating elector approval.

Respectfully submitted,

***“Carina Hanson”***

Carina Hanson  
Community/Public Safety Assistant

CH:cp

***Tete Jaune Community Cemetery Steering  
Committee  
Box 84  
Valemount, BC, V0E 2Z0***

June 6, 2012

Regional District of Fraser-Fort George  
155 George St  
Prince George, BC  
V2L 1P8

Dear Board Members,

The Tete Jaune Cemetery Steering Committee would like you to consider obtaining electoral assent to establish a cemetery on Carr Road for the residents of Tete Jaune. With the help of Carina Hanson and Meredith Burmaster, we have been working on this proposal since 2006. We are now convinced that we have strong local support of 76.6% for a cemetery.

As a committee, we have phoned and/or spoken *in person* to almost every individual who resides in Tete Jaune on at least two occasions. The Regional District assisted us by also mailing out a survey to all property owners. We have held community meetings as well as committee meetings to strategize and to develop costs and plans for the cemetery.

In discussions with our neighbours, we learned that several families have been saving urns with ashes of their loved ones until the cemetery is ready for them. Although not everyone is in favour of higher taxes, and some voted against the proposal in our surveys, almost all residents wished us well in our venture.

The steering committee would like to thank the Board for their anticipated consideration and support for this endeavour.

Yours truly



Ainslie Jackman  
Secretary



**REGIONAL DISTRICT  
of Fraser-Fort George**

**TETE JAUNE COMMUNITY CEMETERY**

**FEASIBILITY STUDY**

**June 2012**

Regional District of Fraser-Fort George  
155 George Street, Prince George BC V2L 1P8  
Telephone (250) 960-4400 / Toll Free 1-800-667-1959 / Fax (250) 562-8676  
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## **INTRODUCTION**

At the October 2005 meeting, Board approved a request from the Tete Jaune Community Club to determine the impact to the tax base of a community cemetery service for the Tete Jaune and Mount Robson areas. A Steering Committee made up of local residents worked with staff to determine the need for a local cemetery, define the type of cemetery, and to estimate capital and operating costs and possible sources of funding or works in kind.

## **PROPOSED BENEFITING AREA BOUNDARY**

During the fall of 2010 and the spring of 2012, the Steering committee canvassed residents within the Tete Jaune Community Hall service area, both door-to-door and by phone, to determine the level of support for a community cemetery. Of the residents that were canvassed, the Steering committee feels there is strong support for the project. Based on information gathered, the Steering Committee is suggesting that the boundary for the proposed cemetery service, as shown on Schedule 'A', be the same service area boundary already established for the Tete Jaune Community Hall service.

## **PROPERTY ACQUISITION**

The Steering Committee has looked for a suitable piece of land that is easily accessible and centrally located. Originally, in 2005, the Steering Committee recommended Crown property located to the east of Blackman Road adjacent to the Tete Jaune Community Club property. In 2008, consideration was given to a preferable piece of property in a quieter location, impacting fewer neighbours, requiring less development costs, and having more suitable soils. This property is described as legally described as the Southwest  $\frac{1}{4}$  of District Lot 6005 and is located on Carr Road in Tete Jaune. The land to the north and east rises in height, but there is an approximate 4 acre flat portion of the property at the base of the hill suitable for cemetery purposes. 3.6 acres would be set aside for the cemetery allowing a 32 foot buffer around the cemetery plots. The property is treed and is accessed by a dirt driveway off of Carr Road. The Regional District of Fraser-Fort George presently holds a licence of occupation for recreational purposes on this Crown land. The licence expires in 2018. The Steering Committee recommends the Regional District apply for a Sponsored Crown Grant on a 3.6 acre portion for the cemetery and continue to hold the Licence of Occupation for recreational purposes on the remaining 16.91 acres.

It will also be necessary to obtain approval from the Agricultural Land Commission (ALC) to proceed with a 'non-farm use'; have the property re-zoned from Rural 3 to Public Development (P1) which supports cemetery use (the Official Community Plan currently supports Public Development); and subdivide the 3.6 acres from the parent parcel through the Ministry of Transportation & Infrastructure.

## **CERTIFICATE OF PUBLIC INTEREST**

Consumer Protection BC, as the governing body for the development of cemeteries in the Province of British Columbia, requires a Certificate of Public Interest to be registered against titled property filed at the Land Title Office. A Certificate of Public Interest Checklist is attached as Schedule 'B'. Items on this checklist include a detailed survey, as well as a report on soil and drainage conditions. The Steering Committee has received quotes from local engineers in the amounts of \$810 for a soils report and \$9,100 for the survey. The report on soil conditions has been completed.

## **SITE PREPARATION AND DEVELOPMENT**

The Carr Road property is 20.51 acres. The Steering Committee plans to develop a 3.6 acre portion of the land that they feel is sufficient to meet the current and future cemetery needs of the community. The cost of clearing and grading work, and gravelling is provided for in the capital budget. The Committee has allocated \$2,000 for this work, recognizing that volunteer efforts may significantly reduce the cost of the site preparation.

## **SOURCES OF FUNDING**

### **User Fees**

Under the *Local Government Act*, it is possible to fund the cemetery's operating costs through the implementation of user fees. This would see those residents who actually use the cemetery contributing all or a portion of the funds necessary for the annual operating budget. The Committee has reviewed this option and feels that the user fee concept should be used to assist with the required maintenance of the facility, but would likely not be sufficient to cover capital costs as well.

### **Taxation**

Under the *Local Government Act*, there are several options available for funding a cemetery service through property taxation. The Committee has investigated the following methods:

- a) taxation of land and improvements
- b) taxation of land
- c) taxation of improvements
- d) parcel tax

The Committee has concluded that the fairest method of sharing the cost of the cemetery service would be to tax land and improvements within the boundaries of the service area. This is the most common method of property taxation and is how property owners in the Tete Jaune Community Hall service area are taxed.

## **CAPITAL COST ESTIMATES**

Estimated capital costs to acquire and develop the proposed cemetery site, obtaining a Sponsored Crown Grant for the land, total \$37,780. Estimated costs if it is necessary to purchase the land from the Crown total \$83,280, which includes the plot survey, engineering report and other development costs. It is the cost that includes the purchase of the Crown land that has been presented to the public for their input. See Schedule 'C' for the costs breakdown.

These funds would be provided by a 10-year debenture issued through the Municipal Finance Authority. The funds borrowed would be repaid by annual interest and principal payments over this term from the cemetery function's annual operating budget. For the purposes of this study, it is assumed that the interest rate for borrowing through the Municipal Finance Authority will be 4.50% annually.

## **ANNUAL OPERATING BUDGET**

The proposed annual operating budget for the cemetery service is shown on Schedule 'D'. The budget has been set up to reflect all costs associated with the service including annual debt retirement and direct annual operating costs for an estimated total of \$9,550 per year should a Sponsored Crown Grant be received, or \$15,970 should the property be purchased from the Crown. The annual operating costs are proposed to be recovered through the collection of plot sales revenue and the requisition of taxes in the service area.

## **TAXATION CALCULATION**

In order to calculate property tax rates and the tax impact of the proposed cemetery service, it was necessary to determine taxable land and improvement assessments for the area to be served. Schedule 'E' identifies the total net taxable assessments of land and improvements within the service area for each property class, and identifies the applicable tax rate for each of the classes.

The total assessed value of land and improvements in the proposed service area for 2012 is \$63,738,488. Based on an estimated annual budget of \$15,970, the proposed tax levy for residential properties is \$.1482 per \$1,000 of net taxable land and improvement assessment. Based on a single-family residence assessed at \$100,000, a property owner would pay \$14.82 per year for the cemetery service.

The impact of the proposed annual tax levy is reflected on Schedule 'F'.

## **IMPLEMENTATION TIMETABLE**

The timetable to implement the service, shown on Schedule 'G', contains some estimated dates which are dependent upon the direction given to staff by the Regional Board and the Steering Committee, as well as the outcome of public information meetings.

Should elector assent be obtained, staff would make the necessary applications:

- a) 'non-farm use' in the ALR;
- b) Sponsored Crown Grant;
- c) rezoning; and
- d) subdivision

to the applicable provincial agencies and ministries. It is anticipated that these applications would be made in 2013.

## **CONCLUSION**

The Steering Committee has evaluated a number of options for providing a cemetery service in the Tete Jaune area. They have approached property owners within the service area with the worst case scenario where the purchase of the Crown land for the cemetery may be necessary. They feel that the proposal outlined in this report is feasible and has broad public support. The Steering Committee is recommending that the proposal be taken to an elector assent process tentatively scheduled for the Fall 2012.



**SCHEDULE 'B'**



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P.O. Box 9244 Victoria, B.C. V8W 9J2  
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**CEMETERY AND FUNERAL  
SERVICES  
CERTIFICATE OF PUBLIC INTEREST  
CHECKLIST**

**CHECK LIST -**

**ESTABLISHMENT OF PLACES OF INTERMENT**

**Sections 23 and 24 of the *Cremation, Interment and Funeral Services Act* and Section 17 of the *Cremation, Interment and Funeral Services Regulations***

A cemetery shall not be established or enlarged until the Director, Consumer Protection BC has approved the proposed site and has certified that the establishment or enlargement is in the public interest.

The Director may, using discretion, grant or refuse a Certificate for the type of cemetery specified, and may, in arriving at a decision, take into account whether or not the physical characteristics of the land make the land suitable to be a place of interment.

An applicant for a Certificate of Public Interest shall, wherever appropriate, unless otherwise directed by the Director, submit with the application,

- a) A copy of a plan deposited in the Land Titles Office;
- b) the legal description of the site;
- c) a map that shows the location of the site in relation to the surrounding areas and access roads
- d) a report on the site by a professional engineer or geoscientist that includes: 
  - i) a description of the site and drainage of the site in respect to adjoining property and the soil conditions and underlying rock formations of the site, and
  - ii) an assessment by the professional engineer or geoscientist of the suitability of the site to be used as the proposed place of interment and a recommendation about the site's suitability for this use;
- e) a description of the project when developed as planned, and where development is to be carried out in stages, a statement of the order of development and the required description for each section;
- e) in the case of a mausoleum or columbarium to be built on the site, a plan showing the sections, rooms, corridors, and other divisions, and if any descriptive names or numbers are to be applied by the operator to the sections, rooms, corridors or other divisions, those descriptive names or numbers;
- f) a document that is executed on behalf of the municipal council, regional board, or local trust committee as the case may be, in which the council, board or trust committee confirms that the proposed use is permitted by its bylaws
- h) evidence of ownership or option to purchase the site
- i) application fee - \$1050.00

**SCHEDULE 'C'**

**TETE JAUNE COMMUNITY CEMETERY  
CAPITAL BUDGET**

	<u>With Sponsored Crown Grant</u>	<u>With Property Purchase</u>
<b><u>REVENUES</u></b>		
MFA Debenture Issue	<u>\$ 37,780</u>	<u>\$ 83,280</u>
<b>TOTAL REVENUES</b>	<u><b>\$ 37,780</b></u>	<u><b>\$ 83,280</b></u>
<b><u>EXPENDITURES</u></b>		
Property Acquisition (Sponsored Crown Grant or purchased from Crown)	\$ 280	\$ 45,000
Agricultural Land Commission Non-Farm Use (\$300)/ Re-zoning (\$750)/Subdivision (\$950)	2,000	2,000
Land Title Office Registration Fees	400	400
Property Survey	9,100	9,100
Consumer Protection Licensing Fees (Schedule B – Item i)	1,050	1,050
Engineering Services (Site Assessment & Soils)	840	840
Equipment (including steel cribbing)	6,000	6,000
Fencing (\$3,570) and Signage (\$110) (including installation)	3,680	3,680
Clearing and Landscaping (Driveway Access, Parking Lot and Cemetery)	2,000	2,000
Feasibility Study Reserve Fund Repayment*		
Licence of Occupation – Change in use	\$ 780	
Referendum	<u>\$ 6,000</u>	
	6,780	6,780
Miscellaneous and Contingencies	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Subtotal	<u>\$ 37,130</u>	<u>\$ 81,850</u>
MFA Debt Issue & Reserve Fund Costs (1.75% of Total Expenditures)	<u>\$ 650</u>	<u>\$ 1,430</u>
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 37,780</b></u>	<u><b>\$ 83,280</b></u>

*\*The feasibility study costs will become part of the capital costs of the project. This amount is an estimate.*

**SCHEDULE 'D'**

**TETE JAUNE COMMUNITY CEMETERY  
ANNUAL OPERATING BUDGET**

	With Crown Land Grant	<b>With Property Purchase</b>
<u>REVENUES</u>		
Taxation	<u>\$9,550</u>	<u>\$15,970</u>
TOTAL REVENUES	<u>\$9,550</u>	<u>\$15,970</u>
<u>EXPENDITURES</u>		
Property Insurance	\$ 200	\$ 200
Annual Consumer Protection BC Permit	130	130
Small Tools and Equipment	500	500
Maintenance	1,000	1,000
Contract Services	1,500	1,500
Reserve Funds	500	500
Debt Retirement (*debt over 10 years @ 4.50%)	4,850	10,690
Contingencies and Miscellaneous (10%)	870	1,450
TOTAL EXPENDITURES	<u><u>\$ 9,550</u></u>	<u><u>\$ 15,970</u></u>

*\*This amount will be determined based on the borrowed amount.*

**SCHEDULE 'E'**

**SERVICE: Tete Jaune Community Cemetery**

Taxation based on \$ 15,970

Debt repayment over 10 years \$ 10,690

Tax Rate Calculation

Assessment Class	2011 Net Taxable Assessment	Conversion Factor	Converted Assessments	% Share	Requisition Share	Tax Rate (per \$1,000)
1. Residential	\$41,631,600	.100	\$ 4,163,160	36.71	\$5,861	.1482
2. Utility	18,024,480	.350	6,308,568	55.62	8,881	.5186
3. Unmanaged Forest	0	.400	0	0.00	0	.0000
4. Major Industry	157,600	.340	53,584	0.47	75	.5038
5. Light Industry	111,200	.340	37,808	0.33	53	.5038
6. Business/Other	2,739,250	.245	671,116	5.92	945	.3630
7. Managed Forest	0	.300	0	0.00	0	.0000
8. Rec./Non Profit	757,800	.100	75,780	0.67	107	.1482
9. Farm	<u>316,558</u>	.100	<u>31,656</u>	<u>0.28</u>	<u>45</u>	.1482
Total	<u>\$63,738,488</u>		<u>\$11,341,672</u>	<u>100.00</u>	<u>\$15,967</u>	

**SCHEDULE 'F'**

**TETE JAUNE COMMUNITY CEMETERY  
Tax Estimates (Based On L & I)  
June 2012**

Total Debt (10 yrs): \$ 83,280  
Annual operating and debt cost: \$ 15,970

BY ASSESSMENT CLASS Assessed Value (\$)	ESTIMATED ANNUAL COST BY ASSESMENT TYPE			
	Class 1 Residential (\$)	Class 2 Utilities (\$)	Class 6 Business/Other (\$)	Class 9 Farm (\$)
50,000	7.41	25.93	18.15	7.41
100,000	14.82	51.86	36.30	14.82
150,000	22.23	77.79	54.45	22.23
200,000	29.63	103.72	72.60	29.63
250,000	37.04	129.65	90.76	37.04
300,000	44.45	155.58	108.91	44.45
350,000	51.86	181.51	127.06	51.86
400,000	59.27	207.44	145.21	59.27
450,000	66.68	233.37	163.36	66.68
500,000	74.09	259.30	181.51	74.09
550,000	81.50	85.23	199.66	81.50
600,000	88.90	311.16	217.81	88.90
650,000	96.31	337.09	235.97	96.31
700,000	103.72	363.02	254.12	103.72

\*Note: Costs estimates are based on 2012 (completed roll) Net Taxable Assessments and include 5.25% tax collection fee charged by the Provincial Government.

**SCHEDULE 'G'****TETE JAUNE COMMUNITY CEMETERY  
IMPLEMENTATION TIMETABLE**

	<b><u>ACTION</u></b>
June 2012	<ul style="list-style-type: none"> <li>- Report to Board               <ul style="list-style-type: none"> <li>a) Provide proof of community support</li> <li>b) Provide feasibility study</li> <li>c) Request authorization to prepare service establishment and loan authorization bylaws</li> </ul> </li> </ul>
July 2012	<ul style="list-style-type: none"> <li>- Report to Board               <ul style="list-style-type: none"> <li>a) Request three readings to service establishment bylaw and loan authorization bylaws. If successful, bylaws are submitted to Ministry of Community, Sport and Cultural Development for approval</li> <li>b) Election officers appointed</li> </ul> </li> </ul>
August 2012	<ul style="list-style-type: none"> <li>- Report to Board               <ul style="list-style-type: none"> <li>a) Question for ballot and bylaw synopsis to Board for approval</li> </ul> </li> </ul>
September 2012	<ul style="list-style-type: none"> <li>- Report to Board               <ul style="list-style-type: none"> <li>a) Bylaws approved by Ministry of Community, Sport and Cultural Development</li> <li>b) Request approval of mailout of information summary to notify residents of public meeting</li> </ul> </li> <li>- Hold public information meeting</li> </ul>
October 2012	<ul style="list-style-type: none"> <li>- Advance voting day</li> <li>- Voting day</li> </ul>
November 2012	<ul style="list-style-type: none"> <li>- Report to Board               <ul style="list-style-type: none"> <li>a) If elector assent obtained, request approval of adoption of service establishment bylaw and loan authorization bylaw</li> </ul> </li> </ul>
December 2012	<ul style="list-style-type: none"> <li>- End of one month quashing period for loan authorization bylaw</li> </ul>
January/February 2013	<ul style="list-style-type: none"> <li>- Report to Board               <ul style="list-style-type: none"> <li>a) Request approval to apply for sponsored Crown grant (2-yr process)</li> <li>b) Request approval to apply for License of Occupation change to cemetery use</li> <li>c) Request approval to apply for non-farm use/re-zoning (letter of agent authorization required from ILMB first)</li> </ul> </li> </ul>
April 2013	<ul style="list-style-type: none"> <li>- Begin design and construction of cemetery</li> </ul>
October 2013	<ul style="list-style-type: none"> <li>- Deadline for assessment coding of service area within Electoral Area H</li> </ul>
January 2014	<ul style="list-style-type: none"> <li>- Report to Board               <ul style="list-style-type: none"> <li>a) Request for Municipal Finance Authority borrowing</li> </ul> </li> </ul>
March 2014	<ul style="list-style-type: none"> <li>- Tete Jaune Community Cemetery operating budget adopted by Regional Board</li> </ul>