

# Archdiocesan and Parish Cemeteries Policy

October 2021

## 1. Purpose

A cemetery has a twofold purpose in the community. It provides a permanent resting place for the mortal remains of our beloved dead and is a place of comfort and inspiration to the living as a sign of the faithful that have passed before us and have entrusted this faith to the next generation of Catholics.

Parishes that have cemeteries must maintain the cemetery, be responsible for interments, and provide purchasers with the cemetery rules or standards, including the financial policy. The purpose of these policies is to provide appropriate and uniform standards for interments and cemetery maintenance throughout the Archdiocese of Halifax-Yarmouth.

The Archdiocese of Halifax-Yarmouth will provide support to Parishes and is available to meet with Parishes to assist them in management of their cemeteries.

## 2. Definitions - In These Policies

**“At-Need”** means those services or arrangements are provided by a funeral home or parish when a death occurs.

**“Burial Permit”** means a document provided by a funeral home to allow the disposition of a body in a cemetery.

**“Cemetery Committee”** means a committee established as prescribed in Section 3.

**“Columbarium”** means a structure or wall located in a cemetery, having niches that serve as the resting places for cremated remains.

**“Cremation Certificate”** means a document provided by a funeral home or crematorium that indicates the cremation of a person for interment either in the ground or in a columbarium.

**“Death Register”** means a register created by a Parish that records the names of all deceased parishioners within that Parish and others buried in a particular cemetery. The register assigns a number and records the date of death or interment, the full name, and the condition, nativity, and location of interment.

**“Disinterment”** means to exhume the body from a grave or mausoleum.

**“Finance Council/Committee”** means a council or committee established under Canons 492.1 and 537.1 of the Code of Canon Law.

**“Foundation”** means the base, usually made of concrete or gravel, that supports the stone or marker placed on a grave.

**“Gravesite Agreement”** means a contract for interment and funeral services in the form set out in Schedule A to these policies.

**“Interment”** means the placement of human remains in a grave lot, niche, or other structure.

**“Interment Rights Holder”** means the person that is named in the official Gravesite Agreement.

**“Mausoleum”** means a tomb building located in a cemetery. It is a sizable monument, usually made of stone, designed to house the remains of the deceased above ground.

**“Niche”** means an enclosure in a columbarium where human remains are contained.

**“Open and Close”** means the preparation of the grave or niche for interment and completing and closing the grave after the interment.

**“Parish”** has the same meaning as in Canon 518, which describes a Parish, as a general rule, to be territorial – that is, it is to embrace all Christ’s faithful of a given territory. Canon 515 describes a Parish as a certain community of the Christian faithful stably constituted in a particular church(es), whose pastoral care is entrusted to a pastor (*parochus*) as its proper pastor (*pastor*) under the authority of the diocesan bishop.

**“Parish Leadership Team”** means the group appointed by the Pastor to support him in the operation of the parish.

**“Perpetual Care”** means the maintenance of a cemetery and all gravesites, including any columbaria or mausoleums within the cemetery in perpetuity.

**“Perpetual Care Funds”** means all fees paid by Interment Rights Holders for Perpetual Care.

**“Plot”** or lot or grave means a small area of land where a person’s body will be buried when they die. Plots may be single or double and may include cremation burials along with a casket burial.

**“Plot Plan”** means a chart or plan showing the location of all interments lots within a cemetery and designating each lot with a number or letter. It also shows the location of niches within a columbarium within the cemetery.

**“Pre-Need”** means funeral services arranged in advance of the death of the person.

**“Urn”** means a container made from wood, recycled plant materials, cardboard, paper, plastic, stone, or metal that holds cremated ashes and is designed to be buried. In a columbarium, the urn should be made of plastic, metal, or stone.

### **3. Cemetery Committee**

Each Parish responsible for one or more cemeteries will establish a Cemetery Committee to assist in the cemetery management and be responsible, in cooperation with the Parish Leadership Team, for ensuring these policies are followed.

The Cemetery Committee is appointed by the Pastor in consultation with Parish Leadership Team and should report on a semi-annual basis to Finance Council.

The Cemetery Committee shall

- a) ensure cemetery maintenance and upkeep.
- b) ensure that the needs of the families of the deceased and those interred in the cemeteries are met.
- c) set a pricing schedule for graves and interments to ensure financial viability.
- d) develop an annual budget, to be included in the Parish annual budget, and review actual results on a regular basis.
- e) review records annually, including Death Register, Contracts, Plot Plans, cards containing information on each site (interments, contact information, etc.), Burial Permits, and Cremation Certificates.

### **4. Interments**

- a) Before an interment can take place, the family or the personal representative of the deceased must provide a Burial Permit Certificate or Cremation Certificate, and there must be a signed Gravesite Agreement (Schedule A).
- b) Recommended only one body and up to two additional cremated remains shall be buried in each plot. Up to four cremated remains are permitted in one plot if there is no body.
- c) Extra-depth or double-depth interments are not permitted in any cemetery.
- d) Interments normally take place from May until November but depends on cemetery. This can be adjusted to meet Parish timelines and local traditions. Times when interments take place can be determined by the committee.
- e) A representative of the Parish should attend each interment.
- f) The request to disinter normally comes from the family of the deceased, asking that the deceased be placed in another grave. Disinterment could also be requested through the justice system. The Parish is responsible for ensuring that the family has a funeral director who will request a license from the Nova Scotia Department of Health to remove the remains. If this is approved by the province, the funeral

director will establish a time, and the parish can assist by opening the grave to the top of the casket. The family is not permitted to be present at the disinterment, but a parish representative must be present. If the disinterment is requested by the family, any costs associated with it are to be charged to them.

- g) Consideration should be given for the interment of the poor, which is a corporal work of mercy – to bury the dead. Members of the Parish community who do not have the resources to provide for funeral and interment should be cared for by the Parish and provided a resting place in the cemetery. Funds to cover some of these costs may be available from the Department of Community Services.

## **5. Burial Plots**

Lots for interment will be sold at prices determined by the Cemetery Committee.

Sale of a plot or niche are to be documented, and the parish should provide the purchaser with the Gravesite Agreement (Schedule A) when all the fees have been paid.

The size of a full or complete single lot shall be approximately 3 x 10ft., or 30sq. ft. The size of a double plot is approximately 6 x 10ft., or 60 sq. ft. The size of a cremation plot shall be approximately 3 x 3ft., or 9 sq. ft. This may vary depending on what the normal practice is in the area.

The Interment Rights Holder may transfer, exchange, or transfer back a plot, or niche at any time before an interment takes place. All documents pertaining to the original contract must be returned to the Parish Office. The Parish will purchase a vacant single or double plot or niche site at the owner's original purchase price. An administration charge may apply in accordance with the current Cemetery Fees Schedule.

## **6. Mausoleums**

- a) Sale of plots for mausoleums should be approved by the pastor before any agreement is signed with purchasers.
- b) Plots for mausoleums will be based on the price of a single or double plot.
- c) Sale of the plot is to be documented, and the parish should provide the purchaser with the Gravesite Agreement (Schedule A) when all the fees have been paid. The purchaser will have to pay opening and closing costs for each interment in a mausoleum.

- d) The mausoleum is to be built by the purchaser in accordance with the regulations of the cemetery.
- e) The mausoleum should only be one story high and have space for one or two bodies. Cremated remains are not permitted to be placed in the mausoleum.

7. **Columbarium Policy (see Schedule C)** The attached Columbarium Policy, which is already policy of the Archdiocese of Halifax-Yarmouth, is hereby incorporated in this policy.

## **8. Foundations and Monuments (Headstones)**

- a) The Parish Cemetery Committee shall determine the size and number of stones or markers to be allowed on each plot, as well as the size and placement of monuments.
- b) Rules regarding the erection of monuments and inscription on a single plot should be defined for families; also, the limitations or standards for the placement of trees, shrubs and fences on each plot should be included in the definitions.
- c) Only the Interment Rights Holder or his/her personal representative has the right to erect and maintain a monument. Only owners of the plot may order headstones or monuments
- d) Foundations are provided by the Parish for placement of headstones and markers and cannot exceed the width of the plot. May also be provided by the monument company or funeral home, depending on the area.
- e) Only one monument per single plot is permitted. Where a monument already exists, only flat markers are permitted. The monument will be placed at the centre of the head end of the plot (single or double or a six-grave plot).
- f) Trees, shrubs, or vines may not be planted without the approval of the Cemetery Committee. The Cemetery Committee may remove trees, shrubs, and vines when it considers such plantings inappropriate.
- g) Borders, fences, railings, walls, and cut stone copings and hedges in or around plots are prohibited.
- h) The use of glass jars or bottles as cut flower containers is prohibited. The placement of solar lights and fixtures is prohibited.

- i) Wooden markers of any design, even crosses, are prohibited. It is recommended that families who wish to place a cross use a vinyl one.

## **9. Financial Structure**

Financial activities for cemeteries shall be the responsibility of the Parish, through the Parish Cemetery Committee, Parish Finance Council, and the pastor. Cemetery financial transactions shall be processed through the Parish Office and integrated with other daily procedures for efficiency. Through the recording of transactions in QuickBooks, activity by cemetery detail shall be maintained.

**Open and Close** fees shall be collected at the time a plot or niche is sold, in order to cover the costs at the time of burial. Using the Gravesite Agreement (Schedule A), fees are appropriately recorded to match the timing of the burial.

Perpetual Care Funds shall be collected at the time of a plot or niche sale to ensure funds will always be available in the future to maintain the cemetery. Fees are 15% of the plot/niche price or \$75 (whichever is greater). The Gravesite Agreement (Schedule A) will ensure the amount is collected and recorded properly.

**Perpetual Care Funds** are to be held in trust, as indicated in the Gravesite Agreement (Schedule A). Perpetual Care Funds shall be transferred quarterly to the Archdiocese from the Parish to be held in trust. Perpetual Care Funds shall be invested under the supervision of the Archdiocesan Investment Committee, who reports to the Archdiocesan Finance Council, with approval by the Archbishop.

Investment income earned from the Perpetual Care Funds shall be transferred quarterly from the Archdiocese to the Parish to offset the cost of maintaining cemeteries.

Principal from the Perpetual Care Funds may be withdrawn, on occasion, to cover larger cemetery maintenance expenses or a cemetery operating deficit.

Perpetual Care Funds may also include bequests to the parish for the specific purpose of general upkeep and maintenance of the cemeteries or a specific cemetery within the Parish.

**Perpetual Care Funds (principal or income) are not to be used for any other reason than for the longterm care of the cemetery.**

## 10. Financial Operating Procedures

After ensuring the needs of the parishioner are met, a Gravesite Agreement (Schedule A) shall be completed and a copy given to the parishioner.

A copy of the Gravesite Agreement (Schedule A) is immediately sent to the Parish Office, with the payment or the method of payment information, to record the sale. Perpetual Care Funds, Open and Close fees, and plot, niche, and merchandise sales shall be posted to QuickBooks, indicating the specific cemetery.

A copy of the Gravesite Agreement (Schedule A) and any attachments shall be filed in the Parish Office as follows;

- If payment is received in full, file alphabetically by month and/or year (depending on the # of transactions) and file by cemetery for permanent storage.
- If payment is by instalments (usually over 24 months) or will be paid in full in 30 days, then file in a pending file. When payment in full is confirmed by the Parish Office, file is moved to month and/or year file for permanent storage.

No interment should occur without full payment being received or payment method arranged in advance.

On a daily operational basis, monies shall be deposited and expenses for the cemeteries shall be paid from the Parish operating bank account. Expenses shall be coded according to cemetery location and category, e.g. wages, maintenance.

Open and Close fees shall be recorded in QuickBooks as revenue if the burial will happen immediately. Open and Close fees shall be recorded as deferred revenue in QuickBooks if the burial will happen in the future. When the burial does happen, the Open and Close fees shall be moved from deferred revenue to revenue in QuickBooks to match the timing of the cost of the burial. It is a requirement that the Parish reconcile the deferred revenue account in QuickBooks on an annual basis and send a copy to the Archdiocesan Business Office.

Perpetual Care Funds shall be transferred quarterly to the Archdiocese from the Parish operating bank account to be held in trust. Income earned from the Perpetual Care trust account shall be transferred to the Parish operating bank account from the Archdiocese and recorded as revenue to help offset the cemetery maintenance costs. It is a requirement that the Parish reconcile the Perpetual Care Fund balance in QuickBooks on an annual basis and send a copy to the Archdiocesan Business Office.

Donations received for the care of the cemetery can be deposited to the Perpetual Care Fund or used towards cemetery maintenance in the year the donation is received.

Cemeteries generate revenue, incur costs, and set funds aside for maintenance. It is important to recognize an annual cemetery operating surplus (revenue remaining after

expenses and Perpetual Care Funds are deducted) can be used to support other programs and projects within the Parish.

## 11. Documentation

The following documents shall be maintained at each Parish Office or cemetery.

- a) A Death Register. The Parish Office must also keep the documents required for interment, including a Burial Permit or a Cremation Certificate. These documents should be obtained from the family or the funeral director.
- b) Signed copies of all Gravesite Agreements (Schedule A).
- c) Other documents relating to interments, including cards or burial forms., These should be kept in the cemetery or other location within the Parish as the pastor may determine.
- d) A Plot Plan.
- e) All documents relating to inactive cemeteries. These should be held in the Parish Office.

## 12. Resources

The Nova Scotia Government provides several documents that are useful for Parishes managing cemeteries and interments. Below is a list of a few of these, accompanied by a brief outline of their content.

**The Cemetery and Funeral Services Act** provides the groundwork for cemeteries, although religious cemeteries are not governed by this act.  
<https://novascotia.ca/just/regulations/regs/cefregs.htm>

**After the Loss of a Loved One: A guide to legal and emotional concerns** is an excellent resource for families suffering the loss of a loved one.  
<https://novascotia.ca/sns/pdf/after-the-loss-of-a-loved-one.pdf>

**Catholic Funerals in the Archdiocese of Halifax-Yarmouth**, a booklet produced by the Archdiocese in 2014, provides theological and pastoral considerations for Parishes and families. It is available by request from the Catholic Cemeteries of Halifax, Catholic Diocesan Centre.



SCHEDULE "A" (Halifax)

**Gravesite Agreement**

Between:

PARISH \_\_\_\_\_, as the Agent for the Roman Catholic  
Episcopal Corporation of Halifax

-and-

Name(s): \_\_\_\_\_ (Interment  
Rights Holder)

Address: \_\_\_\_\_

City: \_\_\_\_\_ Prov: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Burial type, services requested, and fees:

	Traditional Burial	Yes	No
	Cremation	Yes	No
	<b>GRAVE</b>	<b>FEE</b>	<b>OPEN/CLOSE</b>
	Niche	\$	Pre-Need
	Plot	\$	At Need
	<b>FOUNDATION</b>		<b>PERPETUAL CARE &amp; MAINTENANCE</b>
	Pre-Need	\$	\$
	At Need	\$	<b>URN</b>
	HST	\$	<b>TOTAL</b>
			<b>PAID</b>
		<b>Yes</b>	<b>No</b>
	Cheque #	Cash	Credit Card
			PAD (monthly)

In consideration of the payment by the Interment Rights Holder (the "Holder") of the fees set out in this agreement, the Parish hereby grants to the Holder the right to interment of the specified body in the designated gravesite and agrees to provide the services specified in this agreement.

Cemetery name \_\_\_\_\_ Section \_\_\_\_\_ Plot \_\_\_\_\_ Grave(s) \_\_\_\_\_

Location of cemetery \_\_\_\_\_

Name of Person(s) to be interred in plot:

---

---

Payment notes \_\_\_\_\_

The Interment Rights Holder is required to pay the Perpetual Care Fund, specified in the price list, to the Parish. By signing this agreement, you, as Interment Rights Holder, hereby assign, transfer, and deliver the Perpetual Care Funds to the Parish. The Parish hereby declares and covenants that it will hold the Perpetual Care Funds in trust in perpetuity on your behalf, in a segregated account collectively with the Perpetual Care Funds of other individuals that have purchased plots in this cemetery. All Perpetual Care Funds will be used solely for the maintenance of cemetery grounds and the interment plots located within each cemetery.

The Parish and the Interment Rights Holder shall comply with the Archdiocesan and Parish policies, as issued from time to time, governing the operation of the cemetery in which the purchaser has purchased a gravesite.

**AGREED TO BY THE INTERMENT RIGHTS HOLDER**

Name	Signature	Date
_____	_____	_____

**AGREED TO BY THE PARISH, AS THE AGENT FOR THE RCEC OF HALIFAX**

Authorized Signatory Name	Signature	Date
_____	_____	_____

Date agreement received \_\_\_\_\_

**Approved**

---

SCHEDULE "A" (Yarmouth)

**Gravesite Agreement**

Between:

PARISH \_\_\_\_\_, as the Agent for the Roman Catholic  
Episcopal Corporation of Yarmouth

-and-

Name(s): \_\_\_\_\_ (Interment  
Rights Holder)

Address: \_\_\_\_\_

City: \_\_\_\_\_ Prov: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Burial type, services requested and fees:

	Traditional Burial	Yes	No
	Cremation	Yes	No
	<b>GRAVE</b>	<b>FEE</b>	<b>OPEN/CLOSE</b>
	Niche	\$	Pre-Need
	Plot	\$	At Need
	<b>FOUNDATION</b>		<b>PERPETUAL CARE &amp; MAINTENANCE</b>
	Pre-Need	\$	\$
	At Need	\$	<b>URN</b>
	HST	\$	<b>TOTAL</b>
			<b>PAID</b>
			<b>Yes</b>
			<b>No</b>
	Cheque #	Cash	Credit Card
			PAD (monthly)

In consideration of the payment by the Interment Rights Holder (the "Holder") of the fees set out in this agreement, the Parish hereby grants to the Holder the right to interment of the specified body in the designated grave site and agrees to provide the services specified in this agreement.

Cemetery name \_\_\_\_\_ Section \_\_\_\_\_ Plot \_\_\_\_\_ Grave(s) \_\_\_\_\_

Location of cemetery \_\_\_\_\_

Name of person(s) to be interred in plot:

---

---

Payment notes \_\_\_\_\_

The Interment Rights Holder is required to pay the Perpetual Care Funds, specified in the price list, to the Parish. By signing this agreement, you, as Interment Rights Holder, hereby assign, transfer, and deliver the Perpetual Care Funds to the Parish. The Parish hereby declares and covenants that it will hold the Perpetual Care Funds in trust in perpetuity on your behalf, in a segregated account collectively with the Perpetual Care Funds of other individuals that have purchased plots in this cemetery. All Perpetual Care Funds will be used solely for the maintenance of cemetery grounds and the interment plots located within each cemetery.

The Parish and the Interment Rights Holder shall comply with the Archdiocesan and Parish policies, as issued from time to time, governing the operation of the cemetery in which the purchaser has purchased a gravesite.

**AGREED TO BY THE INTERMENT RIGHTS HOLDER**

Name	Signature	Date
_____	_____	_____

**AGREED TO BY THE PARISH, AS THE AGENT FOR THE RCEC OF YARMOUTH**

Authorized Signatory Name	Signature	Date
_____	_____	_____

Date agreement received \_\_\_\_\_

**Approved**

---

SCHEDULE "B"

Cemetery Fees

Sample price list from Catholic Cemeteries of Halifax

INTERMENTS ONLY (INTERMENTS)

**PRICE LIST**

**Traditional Burial (plot prepaid)                    \$**

**Cremation Burial (plot prepaid)                    \$**

<b>Grave Plots</b>	<b>Grave</b>	<b>Maintenance</b>	<b>Opening</b>	<b>Foundation</b>	<b>Total</b>
Single Plot – One traditional					
Single Plot – One traditional & one cremation					
Single Plot – One cremation					
Single Plot – Two cremations					
Double Plot – Two traditional					
Double Plot – One traditional					
Triple Plot – Three traditional					

SCHEDULE “C”  
**Columbarium Policy**

The Archdiocese of Halifax-Yarmouth (“the Archdiocese”) has a columbarium policy that must be followed by each Parish considering building a columbarium.

**Parish Columbarium**

A columbarium is a room or building with niches and shelves for the respectful and usually public storage of cinerary urns – urns holding cremated remains. The term comes from the Latin columba (dove), and originally referred to compartmentalized housing for doves or pigeons. Columbaria can be either free-standing units or part of a mausoleum or other building.

**Preamble**

Whereas the Archdiocese is aware that there is an evolving interest in different options for cremated remains; and

Whereas there is a growing concern regarding the financial viability of some Parishes; and

Whereas the Cemetery and Funeral Services Act of Nova Scotia states that, like cemeteries, when columbaria can no longer financially support themselves, the property owner and subsequently the Minister of Community Affairs for Nova Scotia must take responsibility for their care and maintenance; and

Whereas it would be quite expensive to move and/or re-establish a columbarium from church property if the church should be closed and/or sold in the future;

Now, therefore, be it resolved that:

- 1) The Archdiocese will establish all policy concerning columbaria
- 2) Any Parish interested in establishing a columbarium must receive Archdiocesan approval in advance
- 3) Columbaria shall be developed in accordance with all existing provincial statutes and regulations
- 4) Accompanying this policy shall be guidelines

**Guidelines for Establishment of a Columbarium**

- a) A columbarium shall be preferred in a Parish with an established cemetery
- b) Catholics are encouraged to inter loved ones (including cremated remains) in sacred ground to recognize the sanctity of the human body
- c) There should be a liturgical ceremony in the process of interment of the cremated remains
- d) Columbaria on church property should be capable of relocation if necessary, and should preferably be outside the church building
- e) There should be a financial plan consisting of such information as: price per niche, Perpetual Care cost, sales projections, cost and size of facility, security, environmental issues, and the impact on the Catholic Cemeteries of Halifax

- f) Catholics in the Archdiocese are encouraged to use the Catholic Cemeteries of Halifax within the geographical district serviced by the Catholic Cemeteries of Halifax
- g) When approval for a columbarium is given, full regard for the viability, particularly financial viability, of the Parish will be a consideration
- h) A good record-keeping plan should be in place with consideration for long-term and backup systems
- i) The niches are 12 x 12 x 14 ft., and the urns can be no larger than 11 in. tall. Each niche may contain up to two urns. The urns should be durable material, such as ceramic, metal or marble. No other substances/materials/tokens will be permitted in the niche unless by special permission of the Cemetery Management.

**SCHEDULE "D"**

**Example Funeral Pastoral and Liturgical Planning Sheet (for Parish use)**

Surname of Deceased		Given Name/s	
Date of Death	Date of Birth	Age	
Place of Death	City	Prov	Postal Code
Current Address of Deceased	City	Prov	Postal Code
Family Contact Name(s)		Relationship(s) to Deceased	
Email(s)		Phone(s) ( )	
Other Notes			
Traditional Funeral Yes No	Cremation Yes No	Visitation Yes No	
If Yes to Visitation, Location		Date	Time
Church / Location	Address	Time	
Priest name		Deacon name	
Music Provider	Music Provider	Music Provider	
Extraordinary Eucharistic Minister	Extraordinary Eucharistic Minister	Extraordinary Eucharistic Minister	
Reader 1 <sup>st</sup>		Reader 2 <sup>nd</sup>	
Altar Server	Altar Server	Altar Server	
Reception: Yes No	Location	Address	
Death Certificate Received Yes No	Date Received	Burial Permit Received Yes No	Obituary Printed Yes No
Entered in Parish Friendly Yes No		Date	
Funeral Home Used Yes No	Contact Person	Email	Phone ( )
Name of Church Funeral Ministry Coordinator			
Organist Name		Email	Phone ( )
Vocalist Yes No	Name	Email	Phone ( )

**Discuss costs of music, clergy stipend, altar servers, hall rental if required, and donation to Parish.**