

SAMPLE PRICE LIST for CEMETERY OPERATOR and CREMATORIUM OPERATOR

The Bereavement Authority of Ontario (BAO) is offering the sample cemetery and crematorium price list on the following pages to assist cemetery and crematorium operators in their obligation to comply with the *Funeral, Burial and Cremation Services Act, 2002* (FBCSA) and regulations.

The following template complies with the FBCSA and regulations, as well as the recommendations made by the Auditor General of Ontario (AGO) in their [audit report](#), issued in December 2020. The AGO's recommendation #2 re. price list standardization is set out below:

To protect consumers when making bereavement-related purchases, we recommend that the Bereavement Authority of Ontario:

- standardize the presentation of price lists among all licensed operators, such as for a basic cremation service, other services and products and clearly identify whether each of them is required by law and in what circumstances, or if they are optional;

For current regulatory price list requirements, you may also refer to the BAO's Compliance Self-Evaluation Checklists for Cemetery Operators on the BAO's [Publications & Links webpage](#), in addition to the [FBCSA](#) and [Ontario Regulation 30/11](#).

What you CAN and CANNOT change in this template:

- **Language:** The language used to describe the services in this template is for illustrative purposes only. Licensees must take care to edit the descriptions to ensure they accurately reflect the services they offer. Remove any services that you do not offer and add any that are missing from this template.
- **Minimum required services and supplies:** This template is designed to show the minimum required services up front, followed by the optional services. Your price list should be designed in the same way.
- **Optional services and supplies:** Your price list must state whether a service or supply is optional, which is the reason for the "Additional Service Options" section. Feel free to expand on the features and benefits of your services and supplies. For example, while you must state that the purchase of an urn or vault is not required, one may wish to purchase one for the reasons you describe.

Template subject to change:

At the time of publishing this sample price list template, the Ministry of Government and Consumer Services is contemplating potential changes to regulations re. price list requirements, including standardization of price lists. This template will be updated as necessary if regulatory changes are made. Licensees will be advised via email when the template is updated.

Font type and size:

The font type chosen for the sample price list is "Arial," which is easy for people to read. The minimum required font size per O. Regulation 30/11 is 10 point. We suggest you refer to the [CNIB's Clear Print Accessibility Guidelines](#) for help in selecting a font, font size and layout.

Operator Name

operating as

Business Name

123 Main Street

City/Town, ON

P0S 1T0

Tel: (###) ###-###

Website: www.abccemetery.ca

Email: info@abccemetery.ca

Cemetery Operator Licence # CM -

Crematorium Operator Licence # CR -

Transfer Service Operator – Class 1/2 Licence # TS -

Person in Charge of Day-to-Day Operations:

Jane Doe

Insert title

PRICE LIST

Effective date: Month Day, 20xx

Unless otherwise specified, prices shown do NOT include applicable HST.

Commented [A1]: If your business/trade name is different than your operator name, then you must include both names on your price list. Instead of "operating as," you could also state the trade name as "a division of" the operator name.

Commented [A2]: For cemetery and crematorium operators, your licence # is your five-digit site number.

For cemetery and crematorium operators that operate only one site, your seven-digit "organization" number would also be accepted.

Commented [A3]: Delete if n/a. (Also delete the Crematorium Services section.)

Commented [A4]: Delete if n/a.

If applicable, choose either Class 1 or 2.

INTERMENT AND SCATTERING RIGHTS

Interment right prices listed below include a non-refundable contribution to the cemetery's Care and Maintenance Fund.* The prices listed below do not include the opening and closing of the grave, niche or crypt ("interment fee"), memorialization costs (flat marker, upright monument, etc.) and associated installation fees.

In-ground burials

Adult Grave (include dimensions)	from \$x to \$x
Adult Grave (Veterans' section)	from \$x to \$x
Child Grave (include dimensions)	from \$x to \$x
Cremation Grave	from \$x to \$x

Social service interment \$1300

This fee is paid for by Ontario Works for qualified recipients and includes the cost of opening and closing the grave.

Niches

Columbarium Niche from \$x to \$x

Mausoleum Crypt

Mausoleum Crypt from \$x to \$x

Scattering Rights

Scattering right (single right holder)	from \$x to \$x
Scattering ground (multiple right holders)	from \$x to \$x
Scattering ground (no right holders).....	\$x

A complete list of all prices for the above interment rights is available upon request.

*Care and Maintenance Fund Contribution:

As required under the *Funeral, Burial and Cremation Services Act, 2002* and Ontario Regulation 30/11, the amounts below will be contributed to an irrevocable trust fund known as the Care and Maintenance Fund/Account. Income (interest) from this fund is used to cover care and maintenance expenses of the cemetery in perpetuity.

For one in-ground grave, 2.23m ² /24ft ² or larger	40% (or minimum \$290) of the purchase price
For one child or cremation grave, smaller than 2.23m ² /24ft ²	40% (or minimum \$175) of the purchase price
For one columbarium niche	15% (or minimum \$165) of the purchase price
For one mausoleum crypt.....	20% (or minimum \$830) of the purchase price
For one scattering right (single right holder)	40% (or minimum \$115) of the purchase price
For one scattering right (multiple right holders)	15% (or minimum \$30) of the purchase price
Per scattering in a scattering ground (no right holders).....	\$30

Commented [A5]: An adult grave must be at least 2.44m/8' long and .91m/3' wide excl. space for a marker.

Commented [A6]: If you have more than three different prices for a type of interment, you may show the price range from lowest to highest as shown here; you must also include a statement that a complete list of all prices for each type of interment or scattering right is available upon request.

Commented [A7]: This is the maximum fee collectable from Ontario Works (OW). You can only charge OW for the lesser of \$1300 and the total listed price of your interment right fee and opening/closing fee.

Commented [A8]: Select "Fund" or "Account." Non-profit cemetery operators with less than \$50K in Care and Maintenance funds and who do NOT accept funds for services and supplies in advance of need, may opt for an account at a bank / credit union / caisse populaire instead of a fund managed by a third-party trustee.

Commented [A9]: Minimum contribution amounts just increased effective January 1, 2022, per Ontario Regulation 30/11.

INTERMENT RIGHT & MARKER SPECIFICATIONS

Interment Right:	Section	Single or Extra* Depth	Number of Burials Allowed		Marker Allowed - Yes or No	Marker Specifications (ex. size, flat or upright)
			Caskets	Cremated Remains		
Adult Grave						
Adult Grave (Veterans)						
Child Grave						
Cremation Grave						
Columbarium Niche						
Mausoleum Crypt						

- Commented [A10]:** This can be set out in a different format if desired.
- Commented [A13]:** For each interment right where a marker is permitted, specify any limitations on size and whether a flat and/or upright marker is permitted.
- Commented [A12]:** For each interment right, you must specify how many full-body and/or cremation interments are allowed.
- Commented [A11]:** For each interment right, you must specify whether the right allows burials at multiple depths.

*Where two caskets are to be interred in the same grave, the first casket will be buried at extra depth.

CEMETERY SERVICES

Interment Fees (opening and closing of grave)

Interment of an adult at standard depth	\$x
Interment of an adult at extra depth	\$x
Interment of an infant or child at standard depth	\$x
Interment of an infant or child at extra depth	\$x
Additional charge for installation of a standard-sized concrete or steel vault/grave liner	\$x
Use of lowering/elevating device.....	\$x

Cremated Remains Disposition Fees

Interment of cremated remains	\$x
Interment of cremated remains in common ground	\$x
Entombment of cremated remains in a columbarium niche	\$x
Scattering of cremated remains in a scattering ground	\$x

Entombment Fees – Mausoleum Crypts

Entombment in a mausoleum crypt.....	\$x
Entombment in a mausoleum couch crypt.....	\$x

Late Arrival Fees, Sunday and Holiday Charges

Late fee for arrival at cemetery after ###pm Monday to Saturday	\$x
Surcharge for interments on a Sunday	\$x
Surcharge for interments on a Sunday or statutory holiday	\$x
Surcharge for winter interments (between date and date)	\$x

Commented [A14]: Revise as needed to reflect your cemetery's policies.

Disinterment Fees (standard depth / extra depth)

Disinterment of remains from an adult grave	\$x / \$x
Disinterment of remains from a child grave	\$x / \$x
Disinterment of remains from an infant grave	\$x / \$x

Removal of cremated remains

Disinterment of cremated remains\$x
Removal of cremated remains from a columbarium niche\$x

Removal of remains from a mausoleum crypt

Removal of remains from a mausoleum crypt\$x

Winter storage fees

Storage of the casketed body in our winter storage facility on the cemetery property\$x
This fee is charged between (date) and (date) when no burials take place, unless weather conditions permit interment. The cemetery operator reserves the sole right to determine if weather and soil conditions are suitable for interment during winter months.

Administration fees

Transfer of interment or scattering rights to another person\$x

Add any other services offered

Description of service\$x

CREMATORIUM SERVICES

Cremated remains will be presented in a plastic/cardboard container that is suitable for interment or scattering.* The price of cremation below includes this container, as well as the transfer from the funeral home's or transfer service's holding room to our crematorium for the cremation, and the return of the cremated remains to the funeral home/transfer service. Our typical turnaround time is 3 to 5 business days. Expedited cremation is available for an additional fee, described below.

Cremation of an adult (specify minimum age)\$x
Cremation of a child (specify age range)\$x
Cremation of an infant (specify age range)\$x
Social service cremation (paid for by Ontario Works for qualified recipients).....\$500

Late Arrival Fees, Sunday and Holiday Charges

Late fee for arrival at crematorium after #:#pm Monday to Saturday\$x
Surcharge for cremation on a Sunday or statutory holiday\$x

Refundable deposit re. cremated remains\$350

When human remains are to be cremated, payment of a refundable deposit may be required. If the cremated remains are not claimed within one year of the cremation, the deposit may be used to inter the cremated remains in the common ground section of the cemetery. If the cremated remains are claimed before they are interred, the deposit will be refunded.

Removal of pacemakers or other implants\$x

Commented [A15]: If you do not have an onsite crematorium, remove this section.

Commented [A16]: If you provide transfer services for your client funeral homes and transfer services and this service is complementary, please include this fact in your description. Edit as required to reflect the services you offer.

Crematoriums that provide transfer services must be licensed as a Transfer Service Operator.

Commented [A17]: Suggested language to help consumers have a reasonable expectation of your service standards. Edit as required.

Commented [A18]: This is the maximum fee collectable from Ontario Works (OW). You can only charge OW for the lesser of \$500 and the listed price of your cremation fee.

Commented [A19]: Suggested wording only. Revise as needed to reflect your crematorium's policies.

Commented [A20]: This is the max amount. It may be less than \$350. You do not have to charge this fee, but if you want to have the option of charging it, then it must be listed on your price list.

This procedure is mandatory prior to cremating a body that has a pacemaker or other implant and must be carried out by a licensed funeral director. Includes disposal of device. If a person was undergoing brachytherapy (radioactive theraseeds) or radioisotope treatments before death, it is possible that the deceased may not be able to be cremated; please speak with one of our representatives for more information.

Optional services (charged in addition to cremation fee)

Expedited cremation\$x
 Witnessing the cremation (at a scheduled time)\$x

Add any other services offered

Description of service\$x

SUPPLIES

VAULTS & GRAVE LINERS

Outer burial containers listed below are for standard adult size caskets. Oversize vaults are available to accommodate plus-size caskets. Price includes/does not include grave set up and lowering device.

You do not have to purchase a vault or a grave liner, however it is recommended when there are environmental conditions such as poor drainage, and for practical or aesthetic reasons.

Manufacturer, Name & Model #	Description	Price
		\$
		\$
		\$

URNS, KEEPSAKE URNS & URN VAULTS

You are not required to purchase an urn, keepsake urn or an urn vault. When a body is cremated or hydrolyzed, the remaining cremated / hydrolyzed remains will be presented in a box that is suitable for interment or scattering as is. Nonetheless, we are pleased to offer the following selection of products in a range of prices and materials to suit your preferences. If the urn is to be placed in a columbarium niche at the cemetery, you must make sure the urn you select will fit. Please speak with one of our staff members for assistance.

Manufacturer, Name & Model #	Description	Price
		\$
		\$
		\$

MONUMENTS AND MARKERS

Upright granite monuments starting at \$x
 Flat markers (granite) starting at \$x
 Flat markers (bronze) starting at \$x
 Inscription on a monument or marker starting at \$x

Commented [A21]: Edit as necessary

Commented [A22]: Unless a Medical Officer of Health has made the use of vaults and grave liners mandatory in the entire cemetery, you cannot require the purchase of a vault or grave liner. A cemetery operator may designate a specific area in the cemetery where vaults or grave liners are required; however, the operator must have another area where vaults or grave liners are not required, so that consumers have a choice.

Feel free to expand upon the features and benefits of having a vault or grave liner.

Commented [A23]: Include the manufacturer's name, name of casket & model # as assigned by the manufacturer. If there is no model #, do not make one up. You may include your internal supply code, but this code would be shown in addition to the model # assigned by the manufacturer. This same info must also appear on the contract.

Commented [A24]: The description must include size (standard or oversize), colour, type of wood, metal or other material.

Commented [A25]: Include the manufacturer's name, name of casket & model # as assigned by the manufacturer. If there is no model #, do not make one up. You may include your internal supply code, but this code would be shown in addition to the model # assigned by the manufacturer. This same info must also appear on the contract.

Commented [A26]: The description must include size (actual dimensions for full-size urns), colour, type of wood, metal or other material.

Commented [A27]: Revise this section according to the services and supplies you offer.

If you offer monuments and markers, revise this section to reflect a representative sample of the upright and flat markers available, including a range of sizes, materials and prices.

Construction of monument foundation	\$x
Installation fee for upright monument.....	\$x
Installation fee for flat marker	\$x
Fee for inspecting the installation of a marker or foundation done by a third party	\$x
Fee for marking the location where a marker or monument is to be installed by a third party	\$x

Care and Maintenance Fund Contribution:

As required under the *Funeral, Burial and Cremation Services Act, 2002*, the following amounts must be paid to the cemetery operator before a marker is installed. After each marker installation, the amount will be contributed to an irrevocable trust fund known as the Care and Maintenance Fund. Interest from the fund will be used to cover expenses for the care and maintenance of markers and monuments in perpetuity.

For flat markers measuring less than 1,116.13cm ² / 173in ²	\$0
For flat markers measuring 1,116.13cm ² / 173in ² or larger	\$100
For upright monuments 1.22m / 4ft or less in height and 1.22m / 4ft or less in length, including base.....	\$200
For upright monuments more than 1.22m / 4ft in height and 1.22m / 4ft, including base.....	\$400

PAYMENT, FINANCING & FUNDING

For services at time of death:

Payment is due within ## days of signing the contract, beyond which interest will be charged at a rate of ##%, which is equivalent to ##% per annum (APR). Payment may be made by cash, cheque, debit, and most major credit cards. Payment plans are also available to meet most budgets. Financing charges apply to payment plans.

Financial assistance for burial and cremation services is available through various governmental agencies, to those who qualify.

Pre-payment in advance of need:

For services and supplies that are being arranged pre-need, you may pay for the services and supplies at today's price and we will place your money in a trust **account/fund**, where it will accrue interest until the prepaid contract is fulfilled (when the services and supplies are delivered). Pre-payment can be made by cash, cheque or credit. Funds are held in the purchaser's name.

Guarantee: When paid in full in accordance with the payment terms set out in the prepaid contract, the prepaid contract is guaranteed. The total payment(s) made plus interest / growth earned will be applied to the future price of the services and supplies. If the total payment(s) plus interest / growth earned are insufficient to cover the total future price of the prepaid services and supplies, we will absorb the difference as a loss. Any funds in excess of the total future price of the prepaid services and supplies will be returned or applied toward additional services, supplies and disbursements purchased at the time of need, as applicable. Conditions apply. Any changes to the prepaid contract may result in the prepaid contract being null and void and a new contract being executed with current pricing at the time changes are made.

Additional information about payment, financing and funding options is available upon request.

AFFILIATED LOCATIONS

Commented [A28]: If the cemetery's by-laws require purchasers to purchase these services and/or supplies from the cemetery operator or other person specified by the operator, the operator shall ensure these services and/or supplies are offered for sale at actual cost price. (no markup allowed)

Commented [A29]: Minimum contribution amounts just increased effective January 1, 2022, per Ontario Regulation 30/11.

Commented [A30]: You must edit the payment terms in this section to correspond with your payment policy. Also, make sure that your payment terms described here match the payment terms set out in your contracts.

Commented [A31]: Remove this section if you do not accept prepayment for services and supplies. (Interment rights are NOT a preneed service.)

If you do accept preneed funds, please edit this section to reflect your offerings and payment policies. The wording seen here is suggested language only.

Commented [A32]: Include the names and address of all other licensed businesses within at least a 100km radius of the cemetery to which this price list relates, which are owned directly or indirectly by the same individual(s).

Exception: This does not apply to municipal and religious cemeteries.

We are proudly affiliated with the following locations:

Commented [A33]: suggested wording only