

Planning for Cemeteries

by Valerie Capels & Wayne Senville

Planning for new or expanded cemetery space is a challenging issue, often given little attention. The first, obvious step is to acknowledge the need to address this issue. Like the subject of death itself, most people don't think about cemeteries if they don't have to. And planners, it seems, are no different.

Do you plan for your community's roadway network? Your housing needs? Your park system? Your schools? Cemeteries deserve the same attention and should be incorporated into the planning processes that cities and towns undertake for other types of infrastructure, community facilities, and services.

Over 2.5 million Americans are expected to die this year.¹ The vast majority will be buried. Yet a number of communities, especially those more fully developed, are hard pressed to find cemetery space within their borders. Newspaper accounts across the country report case after case of neighborhood opposition to cemetery proposals. At the same time, maintenance of existing cemeteries

¹ The National Center for Health Statistics reports slightly over 2.4 million deaths in 2002, the most recent year for which this data is available: <www.cdc.gov/nchs/fastats/deaths.htm>. Given current trends, this projects to slightly over 2.5 million in 2006.



Savannah residents take pride in their historic cemeteries, which also draw many visitors to the city. Here, a gravesite sculpture in the Bonaventure Cemetery.

has become a growing concern, as cemetery revenues fail to keep pace with the cost of upkeep.

While the subject of cemetery planning can be complicated, this article will address some of the more basic issues that planning commissioners – and professional planners – should be aware of.

ASSESS THE CAPACITY OF EXISTING CEMETERIES

How many cemeteries are in or around your community and what is their remaining capacity? If your community is among those having limited (or no) land for new cemetery space within its jurisdiction, it may be necessary to take a regional perspective toward addressing residents' future needs.

Assessing capacity is usually straightforward; but there are some factors that need to be considered. People often assume that cemeteries are owned and managed by some form of governmental or religious entity and when the time comes to make burial plans, space will be available for them. Few realize that many cemeteries are commercial ventures owned by corporations, or are owned by religious, ethnic, or other organizations. They may have policies that limit certain types of interments, and may also choose not to be forthcoming with information about their capacity or future plans.

In contrast, cemetery commissions – typically accountable to the local governing body – oversee many, if not most, municipally owned cemeteries. Local cemetery commissions will have information regarding the capacity of public

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Forecasting Capacity:

Forecasting cemetery space needs to take into account the nature of the site's topography, as well as the extent of infrastructure, and landscaping. For example, assume a cemetery occupies 100 acres of land, but 50 are already occupied by gravesites, 30 acres are not useable

because of the site's topography; and 10 acres are used by administrative and maintenance buildings. That leaves 40 acres available. Also assume that 1 acre can contain 1,000 gravesites (a rule of thumb is that between 800 and 1,200 gravesites will fit on an acre). Also assume that sales of lots have averaged about 700 per year.

The remaining capacity would be:

- 10 acres x 1,000 sites per acre = 10,000 potential sites
- 10,000 potential sites divided by 700 sales per year = approx. 14-15 yrs.

This kind of basic forecast would need to be adjusted to take into account factors such as local cremation rates.

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cemeteries, but not necessarily of religious or other privately owned cemeteries.

FORECAST NEED

One way to forecast need is to look at the likely mortality rate of the current and projected population. Most state health departments produce statistical mortality rates for the different jurisdictions they serve. However, this figure



Cremation Trends

According to the Cremation Association of North America (CANA), a 1,200 member trade group, more than one in four Americans are turning to cremation. Thirty years ago, the proportion was less than one in ten. CANA projects that by 2010, more than 35 percent of those dying will be cremated.² These figures vary significantly depending on the social and cultural composition of different areas. For example, Washington State and Hawaii had the highest rate of cremation at 63 percent in 2003, while Tennessee had the lowest at 3 percent.

CANA also reports that over 80 percent of cremated remains are placed in containers; just 16 percent in caskets. Some 40 percent of all cremains are delivered to a cemetery – of those, 59 percent are buried (typically in smaller plots), while 26 percent are placed in columbaria, and 15 percent scattered in areas dedicated for this use.³ One implication of the increase in cremation is that there will be somewhat less pressure for cemetery space, especially in areas with higher rates of cremation. But this also means that communities will need to provide for the siting of mausoleums and columbaria, a point we will return to later in this article.

² In 2003, over 28% of deaths resulted in cremation. National Vital Statistics, Vol. 52, Number 22, 6/10/2004. In numbers, of the 2,423,000 deaths in the U.S. in 2003, 696,000 were cremated. Canadian cremation rates are considerably higher, standing at 47% in 2002.

³ Detailed cremation statistics, including state-by-state totals, are available at CANA's web site: <www.cremationassociation.org/html/statistics.html>

alone will not translate into the number of burials that will be needed in the next 10, 20, or 100 years. The number of residents who have moved away and want to be buried “back home” may or may not be offset by others in the community seeking to be buried elsewhere.

Some communities, particularly those which attract tourists, have found that their rural cemetery lots are being purchased by people from larger metropolitan areas, in part because of their quaint charm and because they are often much less expensive. As a result, some cemetery organizations have adopted policies limiting sales of lots to residents or descendants of former residents.

It is also important to consult with funeral industry professionals in your area regarding the trend toward cremation or other alternatives, as this can affect the current and future need for cemetery space.

ISSUES IN PLANNING FOR CEMETERIES

If more cemetery space is needed, can an existing cemetery be expanded – or must a new site, in or outside of your community, be found?

Existing cemeteries, especially in urbanized areas, are often located on land that was, at the time the cemetery was built, on the outskirts of the commu-

nity. Over time these cemeteries have often become “landlocked,” hemmed in by development. While in some states cemeteries (like railroads or public utilities) by law have the power of eminent domain – which could be used to take land for cemetery expansion – this would typically be an expensive, not to mention politically unpopular, option.

Sometimes creative planning can help expand the capacity of an existing cemetery. One way is by incorporating columbaria and mausoleums, which occupy much less space per person than typical burial plots.

In Rome, Georgia, where the historic Myrtle Hill Cemetery is nearing capacity, the City of Rome is planning on building a new mausoleum and columbaria. A cemetery master plan prepared in 2004 (partially funded by a grant from the National Park Service through the Georgia Department of Natural Resources' Historic Preservation Division) found that construction of mausoleums and columbaria “would blend into the existing appearance of the cemetery, despite their divergence from historic burial practices.” The plan noted that “since several slopes and terraces are in need of walls, these locations are the ideal places to start placing columbaria.”

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Small neighborhood cemeteries, like this one in Burlington, Vermont, are usually “good neighbors,” securing open space in the heart of residential areas. Just ask Burlington Mayor Bob Kiss, who lives just behind this cemetery.



Mausoleums

Mausoleums are buildings which contain crypts for entombment of deceased individuals. They often also include columbarium niches for cremated remains. Mausoleums can be freestanding buildings, or be part of a larger facility, such as a church. The word *mausoleum* derives from the enormous tomb of King Mausolus – a Persian ruler in the mid-4th century BC. His mausoleum, located in southwest Turkey, is considered one of the Seven Wonders of the Ancient World.



A 16th century engraving by Marten Heemskerck of the Mausoleum of Mausolus.

According to Douglas Keister, author of *Going Out in Style: The Architecture of Eternity*, a book on the history of the mausoleum, one of the most ambitious community mausoleum projects in the U.S. (and the world's largest Catholic mausoleum) is Chicago's Queen of Heaven complex. Opened in 1954, and enlarged since then, it has room for over 33,000 bodies and is about 75 percent filled.⁴ Another major U.S. mausoleum is Inglewood Park Cemetery, in Los Angeles County. Keister notes that it has "over 90,000 mausoleum spaces on its 350 acres, with plans to build even more."

And what's on the horizon? Architect John Ronan has suggested transforming Chicago's abandoned 2.5 million square foot, 16 floor high, post office building into the largest municipal mausoleum on earth. Ronan's proposal – part of a 2005 "visionary Chicago architecture" exhibit – is designed, in part, to respond to the increasingly scarce availability of land for cemeteries in Chicago.⁵

⁴ Douglas Keister, "A Brief History of the Community Mausoleum," *American Cemetery Magazine* (1999); available at: <www.daddezio.com/cemetery/articles/mausoleum.html>.

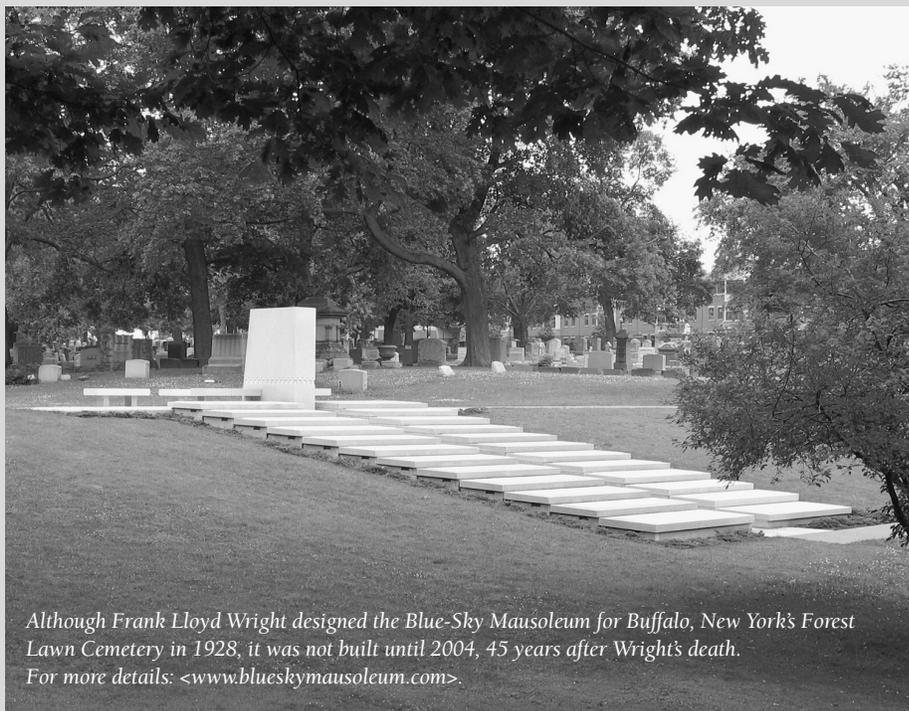
⁵ Lynn Becker, "Monument Mori," online in Repeat: An Archive of Writings on Architecture in Chicago and the World: <lynnbecker.com/repeat/post/post.htm>.



Above: Mausoleums are often attractively landscaped, like this one in Boca Raton, Florida .



Left: The Chicago Post Office Building, new in 1932, closed in 1996. Renovation proposals ranging from residential condos to giant auto showrooms have fallen through. Would a proposal to convert it into the world's largest mausoleum make sense?



Although Frank Lloyd Wright designed the Blue-Sky Mausoleum for Buffalo, New York's Forest Lawn Cemetery in 1928, it was not built until 2004, 45 years after Wright's death. For more details: <www.blueskymausoleum.com>.

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Historic Cemetery Resources

Financial assistance can sometimes be found for repairs to historic cemeteries. The best place to start is with your State Historic Preservation Office. They can usually tell you what funds might be available to your city or town, and how to seek it.

In Kentucky, for example, a state cemetery preservation program provides local grants for cemetery maintenance, preservation, and restoration. Last year the Lexington-Fayette County government received a \$25,000 matching grant for Lexington's historic Cove Haven Cemetery. The grant will be used for landscaping and removal of dead trees; paving the cemetery's interior road; archival research on those buried at Cove Haven; and the creation of a computer database.

Most states, however, do not have grant programs specifically targeted at historic cemeteries. Instead, grant applications for cemeteries usually must compete against applications for other historic preservation projects.

The Texas Historical Commission offers the following additional fundraising suggestions, especially relevant for smaller cemeteries:⁶

- Form a nonprofit cemetery organization.
- Solicit donations from descendants of those buried in the cemetery.
- Research bank records for unused trust funds designated to maintain specific graves.
- Request help from your municipality; even if no funds are available, they may be able use city or county equipment to maintain the cemetery for health and safety reasons.
- Seek donations from associated businesses, such as funeral homes and monument companies.

⁶ From *Preserving Historic Cemeteries: Texas Preservation Guidelines*; available to download at: <www.the.state.tx.us/publications/guidelines/Preservecem.pdf>.

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When new cemetery space is needed, it is not always welcomed. Proposals to expand an existing cemetery or establish a new one near a residential neighborhood often draw opposition from residents, citing concerns about lowered property values, crime, and a general discomfort being near such visible reminders of human mortality.

The Kenai Peninsula Borough Assembly in southeast Alaska recently faced this reaction when numerous citizens spoke out against their plan to transfer a 10-acre parcel to the City of Soldotna for use as a cemetery – or as it was proposed, a Memorial Park. The parcel is near an elementary school, and many residents expressed concern that it would detract from the family-oriented nature of the area. In addition to concerns expressed that the cemetery would lower property values, citizens felt the parcel of land

should be sold for homes or some other use that would generate tax revenue.⁷

According to borough planning director Max J. Best, “only three percent of the land in the jurisdiction is private and the rest is governmental.” When the borough was formed in 1964, the State of Alaska promised to give it ten percent of the area’s vacant and unappropriated land (approximately 155,000 acres) for community development. “We still have approximately 25 percent to select,” said Best. Asked about planning ahead and setting aside land for cemeteries, Best said, “The Kenai Peninsula Borough Comprehensive Plan includes a chapter on cemeteries. But land management is still in its infancy here and we’re not even crawling yet.”

⁷ Generally, only cemeteries *not* operated for profit are exempt from property taxation. Indeed, this exemption is included in at least several state constitutions. In some states, this exemption is not available if burial is restricted on the basis of race, color, national origin, or ancestry.

Cities of the Dead, Land of the Living

“One of our pleasantest visits was to Père la Chaise, the national burying-ground of France, the honored resting-place of some of her greatest and best children, the last home of scores of illustrious men and women who were born to no titles, but achieved fame by their own energy and their own genius. It is a solemn city of winding streets, and of miniature marble temples and mansions of the dead gleaming white

from out of a wilderness of foliage and fresh flowers. Not every city is so well peopled as this, or so ample an area within its walls. Few palaces exist in any city, that are so exquisite in design, so rich in art, so costly in material, so graceful, so beautiful.”

– Mark Twain, *The Innocents Abroad or the New Pilgrim's Progress*, American Publishing Company, Hartford, Conn., 1888.



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Mark Twain's grave marker (above) at Elmira's Woodlawn Cemetery is 12 feet tall, or mark twain. Instead of the usual flowers, a visitor left something (inset) Twain undoubtedly would have better appreciated.

The City of Soldotna has since abandoned its plan and the mayor is looking for land somewhere else. A 2002 Soldotna Cemetery Task Force report identified other potential sites for a cemetery within the city, including 11 acres at the Arc Lake Recreation site and 80 acres off the end of the Soldotna airport, but according to Anna Johnson with the Soldotna Planning Department, "the Alaska Roads Commission gave the (Arc Lake) property to the City to be used for recreational purposes only."

In some cities, cemeteries are viewed in a more positive light. Savannah, Georgia, for example, takes pride in its historic neighborhood cemeteries. So much so, the city in 1992 transferred responsibility for its cemeteries from its Park and Tree Department to a newly created Cemetery Department, and became one

of the few municipalities in the country to hire full-time professional conservators on staff. Savannah's cemeteries are so well-cared for and maintained, they've become major tourist destinations, attracting visitors interested in learning more about the city's history or who just want to stroll the beautiful grounds.

In Elmira, New York, the city recently budgeted \$100,000 (to be matched by funds from the State of New York) to repair portions of its historic Woodlawn Cemetery. The cemetery, burial place of author Mark Twain, hall-of-fame footballer Ernie Davis, and many other Elmira luminaries, had suffered from years of neglect. In supporting the allocation of these funds – a large amount for this city of just over 30,000 people – Councilwoman Susan Skidmore noted that "the condition of the property is really reprehensible, and if we want to attract more people and build tourism, it's certainly a destination point we need to take care of."⁸

Cemeteries are also finding historic tours one way of generating revenue to offset expenses. For example, the 57-acre historic Cypress Lawn Cemetery – one of the two Grand Victorian cemeteries in the Bay Area of California – now offers tours and lectures (through the Cypress Lawn Heritage Foundation) to raise money to protect the cemetery's art and architecture and landscaped grounds.

Brooklyn, New York's Green-Wood Cemetery, founded in 1838 and burial grounds for nearly 600,000 people (including Horace Greeley, Henry George, and Leonard Bernstein), now sponsors not only historic tours, but other special events.⁹ With only a five year supply of cemetery space left, Green-Wood is scrambling for ways to cover the loss in revenues from having few remaining plots for sale.

Cemeteries are more than cities of the dead; they also meet the needs of the living. Besides serving the obvious remembrance of family and friends for a lost loved one, cemeteries can meet broader needs, such as providing valued open space and park land, and offering insights into the community's cultural heritage. During the 19th century, cemeteries were oft visited places. Many Americans viewed cemeteries not as places to avoid, but as places to treasure and regularly visit for contemplation. In some places this attitude towards cemeteries has never been lost.

In Brunswick, Maine, cemeteries are addressed as part of the town's "Parks, Recreation & Open Space Plan." Interestingly, the Plan includes photos not just of several of the town's scenic and natural areas, but of its cemeteries. Among the Plan's recommendations are ones focused on the accessibility and maintenance of the town's historic cemeteries.

In 2004, Vail Memorial Park was created on an 11-acre site in Vail, Colorado as a place for the living to memorialize the dead. It is designed to be more like a

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⁸ As reported in the *Elmira Star-Gazette* (May 12, 2006).

⁹ See Green-Wood's web site for detailed information: <www.green-wood.com>.

Respect for Our Veterans

Respect for our veterans has long included providing for their burial needs. This has been met by both national and state veterans cemeteries.

The U.S. Department of Veterans Affairs is facing the challenge of providing burial space for a rapidly aging veteran population. The VA has determined that a national cemetery should be available wherever more than 170,000 veterans live within a 75-mile service radius. As a result, the VA is currently developing new cemeteries, scheduled for opening in the next few years, to serve veterans in Atlanta, Detroit, Oklahoma City, Pittsburgh, Sacramento, and the South Florida area. Congress has also authorized the VA to establish new national cemeteries in Bakersfield, California; Birmingham, Alabama; Jacksonville and Sarasota, Florida; Columbia-Greenville, South Carolina; and southeastern Pennsylvania.

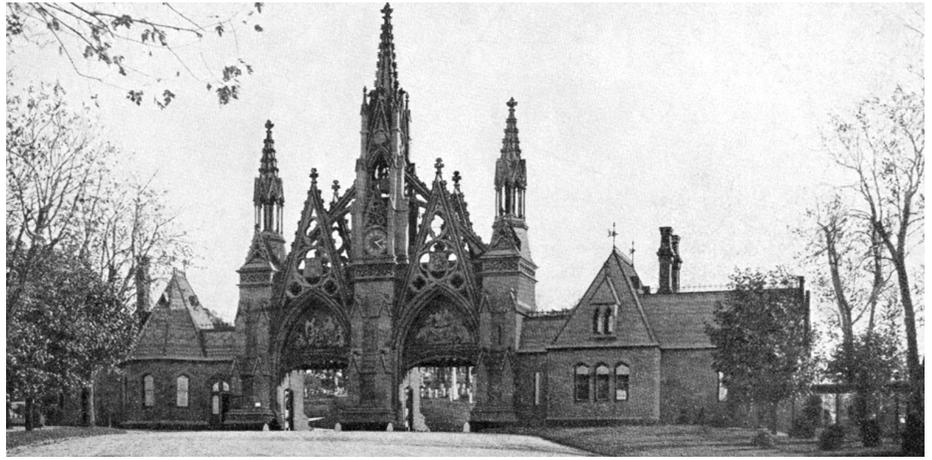
In addition to constructing and maintaining national cemeteries, the VA provides grants for the construction, expansion, and improvement of state veterans cemeteries.



The first phase of the New Hampshire State Veterans Cemetery was completed in 2004. The cemetery includes both gravesites and mausoleums. It is located in a beautiful wooded setting in the small town of Boscaawen, north of Concord.



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The main entrance to Brooklyn's Green-Wood Cemetery, designed by Richard Upjohn, was built in 1861.

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park than a traditional cemetery and only accepts cremains in biodegradable containers, which are then placed beneath a slab of stone. Individual memorials are arranged to be compatible with the natural landscape. The Park's policy is that "No formal carved headstones or monuments are available. Memorial inscriptions [are] placed on natural stones in low dry stacked walls, on native boulders ... and on flagstone slabs along pathways of crushed stone."

According to Vail Community Development Director Russ Forrest, the idea of the memorial park evolved after attempts to establish a new cemetery had failed. As Forrest notes, many citizens had an aversion to the idea of a traditional cemetery.¹⁰

Our older cemeteries are often rich with collections of fine sculpture and distinctive architecture. According to Susan Nichols, director of Save Outdoor Sculpture, a national non-profit, more cemetery managers are recognizing that sculpture enhances the cemetery's value as a community resource and the public's appreciation of those memorialized by the sculpture.

In Barre, Vermont, local cemeteries include hundreds of headstones and memorials sculpted by some of the world's finest artisans, skilled immigrants from Italy who came to work in the city's

marble industry. A number of visitors to central Vermont are drawn to visit these special places. But of even more importance, the cemeteries connect local residents to an important (and continuing) aspect of their city's heritage.

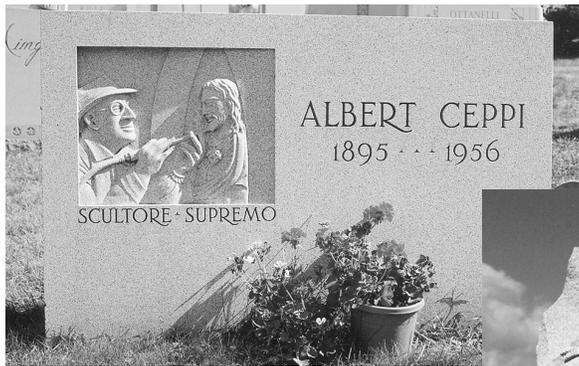
ZONING FOR CEMETERIES

State statutes typically contain health-related standards governing cemeteries. Laws vary from state to state on how cemeteries may be regulated at the local level. Most municipalities have some type of ordinance that addresses the operational aspects of establishing and maintaining a cemetery in their jurisdiction. Many also regulate the location and characteristics of cemeteries through their zoning code. Some communities include cemeteries among the list of permitted or conditional uses in various districts; others designate and define specific cemetery zoning districts. Most ordinances also require that they be located away from floodplains and sensitive environmental areas.

Other standards often found in zoning ordinances include: minimum parcel sizes; minimum setback limits; screening requirements; drainage standards; maximum density standards for grave lots; standards for accessory structures and uses; and even special platting requirements for burial lots.¹¹  "Typical Zoning Requirements"

Given the increased trend towards cremation – and the fact that cremation can reduce demand for new cemetery space – communities should also provide

¹⁰ For more details: <www.vailmemorialpark.org>.



Hope Cemetery, in Barre, Vermont is home to scores of beautifully sculpted gravestones and memorials. It is not surprising perhaps, to find at sculptor Albert Ceppi's gravesite a carving of him at work.



for mausoleums and columbaria. The Government and Legal Affairs Task Force of the International Cemetery and Funeral Association recommends that: "Zoning ordinances should unambiguously state that mausoleum and columbarium usage is consistent with cemetery usage. Zoning ordinances should not require special use or nonconforming use permits for mausoleum construction and other cemetery-related structures on acreage dedicated for cemetery operation."¹¹

Some zoning ordinances are also now taking into account the reduced impact of burying (or sprinkling) cremains. For example, Albemarle County, Virginia,

has removed from its definition of cemetery "the sprinkling of ashes or their burial in a biodegradable container on church grounds, or their placement in a columbarium on church property."

LONG-TERM MAINTENANCE

All cemeteries require administration and financial resources in order to be kept in good repair. One problem facing a growing number of cemeteries as they reach capacity is the loss of revenue that comes with new burials. For example, the town of Williston, Vermont, this year, had to allocate \$21,000 for its four municipal cemeteries, only one of which still has available plots. The combination of increased upkeep costs and declining revenues (due to fewer plots being available for purchase, and reduced revenues from the endowment fund) made it necessary for the town to draw on its general funds to meet the growing shortfall.¹³

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11 Most cemeteries do not actually sell the platted land like a subdivision; rather, they sell the "rights" to be interred there.

12 The Government and Legal Affairs Task Force of the International Cemetery and Funeral Association; <www.icfa.org>.

13 As reported by Mariana Lamaison Sears in "Cemeteries Struggle for Solvency," *Burlington Free Press* (May 16, 2006).

Typical Zoning Requirements

Minimum lot sizes. Some communities establish minimum lot sizes for cemeteries. Typical is Fayette County, Georgia's, requirement of ten acres for a human cemetery and five acres for a pet cemetery.

Setback provisions. Many regulations establish a minimum distance between cemetery buildings and grave sites and the cemetery's property lines.

Appurtenances and Associated Land Uses. Cemeteries often include accessory uses or structures, such as mausoleums, storage vaults, chapels, and columbaria. In some areas, retail uses such as flower shops, monument sales, and related trades may be appropriate. Crematoria may or may not be associated with the location of the cemetery and may be subject to less opposition if located away from them. Many zoning regulations allow them as permitted uses in industrial zones. In some cases, crematoria may be more appropriately associated with funeral homes and related services.

Design Review. Communities may include special design criteria for historic cemeteries. For example, Atlanta, Georgia's Oakland Cemetery Landmark District zoning regulation is intended "to ensure that future development and maintenance considerations are sensitive to and compatible with the unique character of this irreplaceable portion of Atlanta's heritage; and to preserve Oakland Cemetery as a park-like oasis for passive recreation in this 19th century sculpture garden."

Other Requirements. As we've noted, in addition to zoning ordinance criteria, cemeteries typically need to meet other state and local requirements, often focused on ensuring public health. Some communities also require the local governing body to specifically approve any new or expanded cemeteries.



Where Space is at a Premium

In other parts of the world, where available cemetery space can be even more limited, the trend is to squeeze ever more capacity into cemeteries.

According to social psychologist Bethamie Horowitz, in Israel the combination of population pressure and scarce land has led the country “to adopt a preference for burial in tiers, a policy known as ‘saturated burial sites.’”¹⁴ The government will allot areas for burial only if saturated (i.e. tiered) burial methods are used. Israeli architects Tuvia Sagiv & Uri Ponger note that while the cost of construction of saturated burial sites is higher than traditional sites, in the long run the tiered approach will save more on land and cemetery infrastructure costs.¹⁵

Tiered cemeteries are not unknown in the U.S. For example, the Indiantown Gap National Cemetery in Central Pennsylvania provides tiered burials, where the first interment is made at a depth of approximately 7 feet, and the second at approximately 5 feet in the same gravesite.

¹⁴ Bethamie Horowitz, “A Wandering People, Redefining Final Resting Place,” *The Forward* (Feb. 24, 2006).

¹⁵ Tuvia Sagiv & Uri Ponger, “Burial As a Way Of Life,” *Architecture of Israel*, Issue 36, online at: <www.aiq.co.il> (search using keyword “burial”).



Resources

“Cemeteries In The City Plan,” American Society of Planning Officials, Planning Advisory Service, Information Report No. 16, July 1950.

Earl Finkler, “The Multiple Use of Cemeteries,” American Society of Planning Officials, Planning Advisory Service, Report No. 285, November 1972.

Charles Reed, “Zoning for Funeral Homes and Cemeteries,” *The Zoning Report for Planning and Zoning Officials*, Vol. 2, No. 13, November 26, 1984.

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According to Bob Fells, External Chief Operating Officer of the International Cemetery and Funeral Association, one problem facing a number of municipal cemeteries is that “they are run using a business model of a charity,” with plot prices being set to break even and too low to cover future maintenance needs. Fells argues that if a municipality operates a cemetery, it should use proper long-range financial planning to ensure that down the road the municipality won’t face large amounts of deferred maintenance, requiring taxpayer funding.

Fells notes that some cities and towns facing budget problems in operating their municipal cemeteries have sought to sell them to private cemetery operators. But it can be difficult to find a buyer, as there will only be interest if the cemetery can be run profitably after its purchase, an unlikely prospect if there is little remaining capacity or if the cemetery is located in an area where there is low demand for interment.

A related issue that a number of communities have faced is abandonment of a cemetery. In Montpelier, Vermont (just 30 miles south of Williston), St. Augustine’s Church recently requested the City to take over ownership and long-term maintenance of their cemetery, which is at capacity and has suffered from neglect in recent years. The Church claimed a lack of financial resources to continue maintaining the cemetery, acknowledging that the “perpetual care fund” has been depleted. The City will be deciding what to do later this year, after studying the fiscal and legal implications of taking over the cemetery.

Fells points out that state laws require only minimal financial capacity for cemetery maintenance. While all fifty states have laws dealing with cemetery trust funds, Fells adds that in most states religious, fraternal, and municipally owned cemeteries are completely exempt from the trust fund requirements.¹⁶ In addition to this major “loophole,” trust fund laws typically require that ten

percent of the sales price of a cemetery plot be placed into a perpetual or long-term care trust fund, a level Fells believes may be too low to ensure that future maintenance needs will be met.

Of course, there is nothing to prevent a municipality that owns and operates cemeteries from setting up its own cemetery trust fund – and adequately funding it – even if not required to do so by state law. In fact, this may be the best approach to lessen the risk of future problems.

SUMMING UP:

Cemeteries have too often been given scant attention by planners and other local officials, becoming a concern only when a crisis erupts, such as the abandonment of an existing cemetery. Yet cemeteries – like parks, schools, roads, and housing – are integral to the life of a community. Moreover, cemeteries can serve as more than just the resting place of the dead; providing the living with areas for contemplation, seeking solace, and gaining insights into the past. ♦

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¹⁶ For example, there are approximately 6,000 cemeteries in New York State. About 1,900+ are businesses regulated by the State Cemetery Board, and subject to trust fund requirements (in New York, 10 percent of the sales price of a burial lot must be placed in a trust for long-term maintenance). However, the remaining 4,000+ cemeteries are municipal, religious, or family owned, and exempt from the trust fund requirements.