

## BOROUGH OF KETTERING

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<b>Report Originator</b>	Shirley Plenderleith Head of Public Services	Fwd. Plan Ref No:	
<b>Wards Affected</b>	All	7 <sup>th</sup> February 2017	
<b>Title</b>	<b>BURIAL POLICY</b>		

### 1. PURPOSE OF REPORT

To inform Members about the burial policy for residents and non-residents in the Borough and seek views on the charging policy, as requested by full Council.

### 2. COUNCIL MOTION

2.1 At Council in December, a motion was proposed to amend the charging policy for leasing burial plots to non-residents. The motion sought to reduce the fee applied to non-residents who could not demonstrate a recent connection with Borough, from four times the basic rate, to twice the basic rate. After debate, it was agreed unanimously that the proposed implementation date, as set out in the motion, for any such change, be deleted and that this committee be asked to consider the motion and make recommendations upon it.

2.2 The original motion said:-

*“Any person not in permanent residence within the Borough at the time of death but who had been resident and been required to move out of the area for circumstances beyond their control e.g. health care issues, armed forces etc. – subject to evidence of previous residency and reason for relocation may be buried in a cemetery of the Authority at the basic fees determined in the Authority’s fees and charges.”<sup>1</sup>*

*Any person not in permanent residence within the Borough at the time of death and not meeting the requirements of the paragraph above may be buried in a cemetery of the Authority at the basic fees determined in the Authority’s fees and charges at twice the fees (instead of four times), effective from January 2017.”<sup>2</sup>*

### 3. BACKGROUND INFORMATION

3.1. Under the 1972 Local Government Act, the provision of burial land by a local authority is a discretionary service. In providing a burial service for local

<sup>1</sup> This is the wording of the current Council policy.

<sup>2</sup> This is the wording of the current Council policy except that it refers to *four times the fees and omits the date of January 2017.*

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residents, the Council has committed to providing graves and maintaining its cemeteries, with all the associated costs, even after the cemeteries are full and no longer generating income.

- 3.2. Income generated by burials takes two forms:
  - I. Income generated as a result of fees charged for the actual burial
  - II. Fees charged for what is known as the 'Exclusive Right of Burial' (ERB). This is the document which gives the holder the right to be buried in a particular grave. It does not give them ownership of the grave, and is time limited, the maximum period possible being 99 years. However, after the 99 year period has ended, there is no ability for the grave to be used again by the family if the lease has not been renewed.
- 3.3. The cost of upkeep of our cemeteries falls mainly with the council tax payers of the Borough. Based on the concept that residents contribute to the council's funds during their residency and to reflect the ongoing maintenance costs of the cemetery to which the deceased has not contributed, any person who is not resident in the district at the time of their death is charged a premium for their burial.
- 3.4. The application of a premium for non-residents' burials is something that is carried out by the majority of burial authorities for this reason. The premium is normally based on a multiplier of the residents' burial rate and may be 2, 3, 4 (as in the case of Kettering) or 5 times. In a small number of local authority areas non-residents cannot be buried.
- 3.5. There are two ways of managing demand for cemetery space – financially through fee setting, or through a policy of requiring local connections.
- 3.6. The rationale of four times burial fees was set based on the need to effectively manage the available and reducing space, develop new areas for burials and also reflects that through the council tax system residents contribute to the upkeep and management of graveyards and closed graveyards. This was set at a time when the available burial space was limited, and we had experienced high demand for reservations from non-residents. Subsequently the Council has made substantial financial investment and created further burial space. This also is a finite resource that needs to be managed accordingly.
- 3.7. Wherever a person resides at time of their death they will be eligible for burial at the resident rate.
- 3.8. The table in **Appendix 1** sets out the equivalent costs for a 99 year lease in a number of neighbouring local authorities.
- 3.9. The Council has taken the view that all costs for a 99 year lease should be up front, to ensure that all parties involved are aware of the costs incurred. As the

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table in Appendix 1 illustrates, many authorities reduce the period of the lease to 50 or even 30 years. This means that the bereaved family, having paid for the Exclusive Right of Burial and the burial costs, will be required to pay a further renewal fee when the lease expires.

- 3.10. The Council's policy on burial fees for non-residents, which can be found at **Appendix 2**, allows for individual circumstances to be considered. For example, where long-time residents have recently had to move away due to service in the armed forces, or for specialist health or social care, they can be treated as residents for the purpose of fees. Each request for this is considered individually.
- 3.11. Whilst the Bereavement Services Team do not keep specific records of cases, a number of these are considered each year, with mainly positive outcomes for the families concerned.
- 3.12. The policy was brought in to coincide with the opening of the Rothwell Road Cemetery extension in 2016. Prior to this between 2010 and 2016 the Council stopped taking any reservations at Rothwell Road cemetery due to concerns about the availability of grave space for local residents. Previously the Council had a situation where large numbers of graves were being reserved and at the time of burial deed holders were unable to provide evidence of residency. This led to concerns that potentially local council tax payers would not be able to be buried locally.
- 3.13. For example, in the original burial lawns at Rothwell Road cemetery, in one section 23% of graves remain reserved and unused. In another approximately 18% are reserved and unused. As these have been reserved as long ago as 2005 it remains unclear whether residency can be proved by those who have reserved the plots.
- 3.14. The new cemetery provides an additional 40 years of burial space based on its current rates of use, and burial policies. The demand is likely to grow with the growth agenda in the future.

#### **4. CONSULTATION AND CUSTOMER IMPACT**

The policy protects resident's right to be buried locally and reflects their contribution to cemetery upkeep through the council tax.

#### **5. POLICY IMPLICATIONS**

There are no policy implications.

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### **6. FINANCIAL RESOURCE IMPLICATIONS**

- 6.1 The running costs of the cemetery over recent years have been around £140,000 - £150,000 per annum. There has over the last couple of years been an increase in usage and as such income levels have been higher than in previous years, which have resulted in the service making a surplus of around £25,000. Prior to the increase in usage the service had been making a loss of around £30,000 each year and over the past ten years the cumulative loss is around £70,000.
- 6.2 Whilst income is one consideration we must also consider the cost of providing this service and the level of service being provided. Firstly, there is a need for the cemetery ground to be maintained, this would continue to be a requirement for 99 years after the last plot has been utilised, for which no income will be received, but the costs will fall to the taxpayer. It is therefore important that the distinction between resident and non-resident is maintained, as the taxpayer is contributing to the maintenance of the cemetery, and will continue to do so long into the future as we still have a duty to manage and maintain closed churchyards.
- 6.3 For example no further exclusive rights of burial are being sold for London Road cemetery; therefore the only income received by the Council is interment fees for re-opening a small number of graves. However the Council continues to maintain the cemetery, and invest in the infrastructure.
- 6.4 The Council also continues to invest in capital funded schemes to maintain and improve the capacity and infrastructure of its cemeteries. This is not funded from burial fees.

### **7. HUMAN RESOURCE IMPLICATIONS**

There are no human resource implications

### **8. LEGAL IMPLICATIONS**

There are no legal implications.

### **9. RECOMMENDATION**

That the differential of the non-resident burial fees remain in place, in line with the current policy.