

DRAFT – FOR CONSULTATION PURPOSES ONLY

1. Ontario Regulation 282/98 is amended by adding the following Part:

**PART III.1
EXEMPTION FROM TAXATION FOR CEMETERIES,
BURIAL SITES AND CREMATORIIUMS**

23.1 This Part applies to the 2008 and subsequent taxation years.

23.2 The following is prescribed as a use for an ancillary purpose for the purposes of paragraph 2 and subparagraph 3 ii.1 of subsection 3 (1) of the Act: bereavement related activity that is an activity for which a licence, other than a licence of a cemetery operator, is not required under Part III of the *Funeral, Burial and Cremation Services Act, 2002* or a regulation made under paragraph 7.2 of subsection 113 (1) of that Act and that is,

- (a) necessarily incidental to the interment or scattering activity that takes place at the cemetery, including storage, administration and maintenance relating to the cemetery; or
- (b) small scale activity, the conduct of which occupies no significant physical space on the cemetery.

23.3 The following are prescribed as bereavement related activities for the purposes of paragraph 2.1 of subsection 3 (1) of the Act: activities for which a licence is required under Part III of the *Funeral, Burial and Cremation Services Act, 2002* or a regulation made under paragraph 7.2 of subsection 113 (1) of that Act, except for activities described in paragraph 2 of subsection 3 (1) of the Act or uses for an ancillary purpose described in section 23.2 of this Regulation.

23.4 For the purposes of paragraph 9 of subsection 14 (1) of the Act, the assessment roll shall show the portion of the total assessed value of the property that is attributable to the land used for bereavement related activities prescribed by section 23.3.

23.5 (1) The following classes of cemetery properties are prescribed for the purposes of section 16.2 of the Act:

- 1. A cemetery property if the cemetery operator has ceased to be or has become a religious organization or a municipality.
- 2. A cemetery property if the cemetery land has ceased to be used for or has begun to be used for bereavement related activity described in section 23.3.

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(2) The owner of a cemetery property of a class prescribed in subsection (1) shall provide the assessment corporation with information regarding the change in operator and activity, including the effective date of the change and any change to the physical space used for the activity, and shall do so within 30 days of the effective date of the change.

2. This Regulation comes into force on the latest of the following days:

- 1. The day section 94 of Schedule D to the *Ministry of Government Services Consumer Protection and Service Modernization Act, 2006* comes into force.**
- 2. The day subsection 141 (2) of the *Funeral, Burial and Cremation Services Act, 2002* comes into force.**
- 3. The day this Regulation is filed.**