



May 14, 2026

Hon. Rob Flack, Minister

Ministry of Municipal Affairs and Housing
Provincial Planning Branch
13th Floor, 777 Bay Street
Toronto, ON
M7A 2J3

Via email: PlanningConsultation@ontario.ca

Dear Minister Flack:

**RE: Proposed Planning Act, City of Toronto Act, 2006, Building Code Act, 1992 and Municipal Act, 2001 Changes (ERO #026-0300); Consultation on Upper-Tier Official Plans, Secondary Plans, and Site and Area-Specific Policies (ERO #026-0315); Proposed Changes to Support Standardizing of Parkland Requirements Under the Planning Act (ERO #026-0312); and, Draft Projection Methodology Guideline (PMG) to Support the Implementation of the Provincial Planning Statement, 2024 (ERO #026-0304)
OUR FILE 2134A**

MacNaughton Hermsen Britton Clarkson Planning Limited (MHBC) are the land use planning consultants assisting Catholic Cemeteries & Funeral Services – Archdiocese of Toronto (CCFS). Established in 1855, CCFS is a non-profit, religious organization that serves the essential bereavement needs of the Roman Catholic population within the Greater Toronto Area (GTA). CCFS owns and operates 21 cemeteries, 3 funeral homes and has landholding located throughout the GTA in the Province of Ontario.

Cemeteries are considered an essential component to our social infrastructure. Despite being recognized as a component of complete communities in the *Provincial Planning Statement, 2024* (PPS, 2024) death rates and burial demand are not formally considered in land use planning policy. As the Province proactively plans to accommodate significant population growth, consideration should also be given to the associated increased need for cemetery space. As the Province continues to grow, it is essential that land use planning frameworks evolve to ensure that bereavement infrastructure remains accessible, sustainable, and responsive to community needs.

This letter is in response to the proposed Bill 98, the *Building Homes and Improving Transportation Infrastructure Act, 2026* and other Provincial consultation initiatives to guide future policy guidance, regulatory or legislative changes posted on the Environmental Registry of Ontario (ERO).

Proposed Standardized Official Plan Framework (ERO #026-0300)

Bill 98 introduces a standardized format for official plans in single- and upper-tier municipalities. Under this proposed format, cemeteries are permitted in the Neighbourhoods, Mixed-Use Areas, Parks and Open Spaces and Rural Areas land use designations. We are supportive of this inclusive approach to cemetery permissions, as it recognizes that cemeteries are compatible across urban, rural and mixed-use contexts, and more effectively aligns with policy 2.1.6 of the PPS, 2024, which recognizes cemeteries as a component of complete communities.

Section 4.2 of the proposed standardized official plan framework, entitled Growth Management, is intended to contain policies related to the management of growth and development. While population growth is a central consideration in land use planning, death rates and burial demand are not currently integrated into growth frameworks, despite being directly correlated. To address this critical gap, we recommend that a subsection entitled "Cemetery Capacity Needs" be added to Section 4.2. This subsection should include policies requiring municipalities to conduct a cemetery needs analysis using death rate projections and demographic trends, and based on those findings, allocate sufficient land to accommodate projected needs. By incorporating cemetery land needs within the growth planning framework, cemetery planning is brought into alignment with other essential infrastructure planning processes.

Consultation on Standardized Format for Upper-Tier Official Plans (ERO 026-0315)

While cemetery planning at the local level is an important component of growth management planning as outlined above, cemetery catchment areas routinely cross municipal boundaries, particularly in large urban regions such as the GTA. Without coordinated planning across municipalities, there is a risk that no municipality will take responsibility for future cemetery land need, which may result in existing cemeteries to become overburdened and therefore reduce access to culturally appropriate options.

In considering a standardized official plan format for upper-tier municipalities, we recommend that a subsection for "Cemetery Capacity Needs" be incorporated into the Growth Management section. Similar to our recommendation above, this subsection should include policies requiring the upper-tier municipality to conduct a cemetery needs analysis and allocate the resulting land need across the local municipalities. Upper-tier municipalities are well-positioned to effectively address cemetery planning need, as their geographic scale is more comparable to the size of cemetery catchment areas, and they are adept in cross-municipal coordination to facilitate infrastructure delivery.

Projection Methodology Guideline (ERO #026-0304)

The new PPS, 2024, requires municipalities to base population and employment forecasts on Ontario Population Projections published by the Ministry of Finance and ensure that sufficient land is made available to accommodate an appropriate range and mix of land uses to meet projected needs for a

planning horizon of at least 20 years, but not more than 30 years. Notwithstanding this planning horizon, policy 2.1.3 of the PPS, 2024 specifies that planning for infrastructure, public service facilities, strategic growth areas and employment areas may extend beyond this horizon.

Cemeteries are distinct from other forms of municipal infrastructure. They must be planned, developed, and maintained in perpetuity, while also serving immediate and long-term community needs. As a component of establishing municipal population projections, the proposed Projection Methodology Guideline (PMG) provides guidance for using the Ministry of Finance data, which includes the projected number of deaths annually. The population projections are then used to develop housing and employment needs forecasts, and a resulting land needs assessment.

As the Province proactively plans to accommodate significant population growth, consideration should also be given to the associated increased need for cemetery space. To address this gap, we recommend that a “mortality forecast” be incorporated as a component of growth planning, in order for municipalities to determine the amount of cemetery land needed to the horizon year.

Parkland Requirements (ERO #026-300, 026-0312)

As previously stated, CCFS is a non-profit religious organization that serves the essential bereavement needs of the Roman Catholic population within GTA. CCFS’ cemeteries provide substantial public, environmental and community benefits, while operating as a mission-driven organization.

As a permanent land use, cemeteries preserve green space within municipalities and provide ecological benefits such as preserving and enhancing the tree canopy and improving stormwater infiltration, while providing for a quiet, contemplative setting for remembrance and reflection. Unlike traditional development projects that intensify land use and generate increased demand for recreational amenities, cemeteries are low impact uses that do not create a corresponding need for public parkland.

Requiring parkland dedication or cash-in-lieu payments for cemetery developments imposes an unnecessary financial burden on an essential community service that is already dedicating substantial land areas to open space preservation. While some municipalities have incorporated exemptions for non-profit cemeteries in their parkland dedication by-laws (e.g. City of Markham), there is significant benefit in applying this standard Province-wide. Therefore, we recommend that Section 51.1 of the *Planning Act* be further amended to exempt non-profit cemeteries from the parkland dedication and cash-in-lieu requirements.

Summary of Recommendations:

In summary, based on our review of Bill 98 and other Provincial consultation initiatives, on behalf of CCFS, we provide the following recommendations:

- For lower- and single-tier municipal official plans, a “Cemetery Capacity Needs” subsection should be introduced under Section 4.2, Growth Management, of the standardized format, with policies that require municipalities to conduct a cemetery needs analysis and allocate sufficient land to accommodate projected needs.

- Similarly, for upper-tier official plans, a “Cemetery Capacity Needs” subsection should be incorporated into the Growth Management section of the standardized format, with policies that require the upper-tier municipality to conduct a cemetery needs analysis and allocate the resulting land need across the local municipalities.
- Update the PMG to include a “mortality forecast” component to determine the amount of cemetery land needed to the horizon year.
- Exempt non-profit cemeteries from the parkland requirements of the *Planning Act*.

Thank you for the opportunity to provide comments. Please forward a copy of your response to the undersigned by mail or by email to CCFS@mhbcplan.com. If you have any questions, please do not hesitate to contact our office.

Yours truly,

MHBC



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cc. Catholic Cemeteries & Funeral Services – Archdiocese of Toronto