The development of memorial parks offers excellent business potentials, particularly in utilizing areas that are not suitable to agricultural, commercial or other productive uses. The demand for plots in modern memorial parks has also grown alongside that of other pre-need products and services, and is foreseen to continue along this trend.

The Housing and Land Use Regulatory Board (HLURB) is the national government agency that regulates the development of memorial parks. The Rules and Regulations for Memorial Park/Cemetery approved per HLURB Board Resolution No. 681 Series of 2000 on 21 September 2000, as amended by Resolution No. 729 Series of 2002 and Resolution No. 747 Series of 2003, have prescribed the following guidelines.

**BASIC DESIGN STANDARDS FOR MEMORIAL PARKS/CEMETERIES**

Memorial parks or cemeteries must conform with the land use plan or zoning ordinance of the locality having jurisdiction over the project site, the pertinent provisions of the Sanitation Code, Water Code, National Building Code of the Philippines and its referral codes, like the Accessibility Law, Plumbing Code, Electrical Code, and other applicable laws and rules affecting related services and the following design standards:

**Site Criteria**

Cemeteries or memorial parks shall be located on the periphery of the town center or in areas sparsely inhabited and where little hazard to human life or health could result.

Undue proliferation of memorial parks/cemeteries in any municipality/city shall not be allowed. The number of cemeteries/memorial parks to be allowed within each municipality/city shall be based on the needs or death rate in the municipality and future catchment areas as well.

**Location**

In municipalities/cities with approved comprehensive land use plan or zoning ordinance, memorial parks/cemeteries shall be located in areas zoned for cemetery purposes, otherwise, project site shall only be allowed in:

1. Areas zoned as open space and not within the Strategic Agriculture and Fisheries Development Zones (SAFDZ) as certified by the Department of Agriculture (DA).

2. Areas zoned as agricultural, provided that the site is not tenanted and not covered by operation land transfer and not considered as prime agricultural land and located in areas covered by the Comprehensive Agrarian Reform Program (CARP) as certified by the Department of Agriculture (DA); and not irrigated as certified by the National Irrigation Administration (NIA).

In cities/municipalities without an approved comprehensive land use plan or zoning ordinance, the memorial park/cemetery shall be allowed in the following, provided that the aforementioned restrictions are met:

1. An area adjacent to an existing cemetery/memorial park.
2. An area where the dominant land use within one hundred (100) meters from the periphery of the proposed memorial park/ cemetery is neither residential, commercial, industrial nor institutional.

3. An area deemed by the Board as appropriate and in accordance with the principles of Planned Unit Development (PUD). PUD is defined as one concept of real estate development and/or land development scheme which aims to optimize the use of the land through adaptive/innovative site lay-out, provision of generous open space and complementarities of uses/activities.

**Physical Suitability**

The memorial park/cemetery must be located on ground where the water table is not higher than 4.50 meters below the ground surface as certified by the National Water Resources Board (NWRB) and shall not be allowed in environmentally critical areas as defined in Proclamation No. 2146.

**Accessibility**

The site must be served by a road with a minimum width or right-of-way of not less than 8 meters. (The right-of-way of major roads shall be increased as project size increases.)

All relevant provisions of BP Blg. 344 e.g. dropped curves, curb cut-outs, etc. shall be observed.

**Design and Planning Considerations**

Cemetery/memorial parks must achieve flexibility in design and orderly lay-out to respond to the various spatial requirements of burial ceremonies, economic land use and environmental control. Suitable areas must also be allocated for the planting of trees, shrubs, plants and for other functional and decorative elements such as monuments, sculptures, fountains and benches.

**Land Allocation**

There shall be no fixed ratio for saleable area, provided that the required areas for roads, pathways, parking and other facilities and amenities are reserved. Likewise, at least 50% of the saleable area shall be utilized for underground interment in order to retain park-like character of the project.

**Development of Memorial Parks**

Every registered owner or developer of a parcel of land who wishes to convert the same into a memorial park/cemetery shall apply for the approval of the memorial park/cemetery plan with the HLURB or city/municipality concerned by filing the following requirements:

<table>
<thead>
<tr>
<th>Application for the Approval of the Preliminary Memorial Park Plan</th>
<th>Application for the Approval of Final Memorial Park Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Site development plan/scheme</td>
<td>1. Final memorial park/cemetery plan</td>
</tr>
<tr>
<td>2. Vicinity map/location map duly signed by a geodetic engineer</td>
<td>2. Engineering plans duly signed and sealed by a licensed civil engineer</td>
</tr>
<tr>
<td>3. Topographic plan</td>
<td>3. Storm drainage duly signed and sealed by a licensed sanitary engineer</td>
</tr>
<tr>
<td>4. Zoning certification issued by the HLURB or city/municipality</td>
<td></td>
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</tbody>
</table>
5. Certified true copy (CTC) of Environmental Compliance Certificate (ECC) or Certificate of Non-Coverage (CNC) duly issued by the DENR
6. Zoning certification issued by the HLURB Regional Officer be submitted indicating that the project site is within the area zoned for urban use (i.e. other than agricultural) prior to June 1988.
7. CTC of title and survey plan

4. Centralized or combined storm and sewer system duly signed and sealed by a licensed sanitary engineer
5. Site grading plan duly signed and sealed by a licensed civil engineer
6. Electrical plan and specifications
7. Landscaping plan
8. Summary of project study indicating market, source/s of fund, statement of income, cash flow and work program
9. CTC of title or other evidence of ownership or intent to sell and authority to develop signed by the owner, tax declaration and current real estate tax receipt
10. Clearances/permits/certifications from other agencies applicable to the project
11. Joint affidavit of owner/developer and licensed environmental planner that the memorial park/cemetery plan conforms to the standards and requirements of HLURB rules
12. List of names of duly licensed professional who signed the plans and other similar documents in connection with the application filed with HLURB

Approval of the preliminary memorial park/cemetery plan shall be valid only for a period of 180 days from date of approval. A revalidation can be availed of only once after said period.

After the preliminary approval of the Memorial park/cemetery, the owner or developer shall proceed with the preparation and submission of documents for the approval of final memorial park/cemetery plan.

If the application for the project is physically feasible and the plan complies with the zoning ordinance of the city or municipality where it is situated, the project shall be issued a development permit issued by the HLURB or the city/municipality concerned upon payment of the prescribed processing fee.

**Registration and Licensing of Memorial Park/Cemetery Projects for the Lease/Sale of the Plots**

When the proponent has at least accomplished 20% of the total development and is interested in the perpetual lease/sale of plots in a memorial park/cemetery project, he shall register the project with the HLURB by filing in duplicate a sworn registration statement containing the following information:

1. Name of the owner or dealer;

2. Name, location and area of the project;
3. The location of the dealer’s and owner’s principal business office;

4. The names and addresses of all directors and officers of the business firm if the owner and/or dealer is a corporation, association, trust or other entity, and all the partners, if it is a partnership;

5. The general character of the business actually transacted by the owner; and

6. A statement of the capitalization of the owner, including the authorized and outstanding capital stock and the proportion thereof which is paid up.

The following documents shall be attached to the registration statements:

1. A copy of the transfer certificate of title in the name of the applicant if none was submitted in the application for plan approval;

2. Article of incorporation or articles of partnership of association;

3. Affidavit stating that the property is free from liens and encumbrances;

4. A copy of contract form to be used in the lease/sale of lots; and

5. A copy of any circular, prospectus, brochure, advertisement, letter of communication to be used for the public offering of the memorial park/cemetery plots.

**Steps in Application for Registration and Licensing:**

1. Filing of application with the Records Division, order of payment is issued, payment of 50% of processing fee with the cashier;

2. Records Division forwards application to Director and Head of the Technical Services for preliminary evaluation and assignment to processor;

3. Processor evaluates application (sends notice of deficiency of requirements if needed), conducts site inspection (if needed) and prepares draft decision/action on application, secure clearances for legal, appeals, monitoring (processing is not resumed unless deficiencies are submitted);

4. Head of the Technical Services reviews and initials action/decision;

5. Regional Director reviews, approves/disapproves application; and

6. Applicant claims decision/action from Records Division after payment of remaining 50% of processing fees.

**Publication of the Notice of the Filing of the Registration Statement**

The HLURB, at the expense of the applicant, shall cause the publication of the registration statement for the lease/sale of the project in two newspapers of general circulation (one published in English and another in Filipino), upon finding that the project may be registered in accordance with the rules.

**Application for License to Lease/Sell**
No owner or dealer shall lease/sell any disposable plot in the registered project without a license to lease/sell issued by the HLURB. Upon proper application, submission of the required work program, performance bond and payment of the prescribed license fee, the HLURB shall issue the license to lease/sell the plots in the project.

**Performance Bond**

The performance bond required for the issuance of the license to sell may be in any of the following forms:

- A surety bond amounting to 20% of the development cost of the unfinished portion of the approved plan issued by a duly accredited bonding company;
- Real estate mortgage to be executed by the applicant as mortgagor in favor of the Republic of the Philippines as mortgagee over a property other than that subject of the application, provided that the value of the property shall be at least 20% of the unfinished portion of the approved plan; or
- Cash bond equivalent to 50% of the development cost of the unfinished portion of the approved plan.

**Additional Requirements for Memorial Parks/Cemeteries/**

1. Authenticated copy of the verified survey returns of the mother title, sections and blocks in each section together with the technical description of road lots, open spaces, facilities and blocks as surveyed by a duly licensed geodetic engineer.

    Note that an application for Certificate of Registration and License to Sell of a memorial park/cemetery shall be processed by the Office of the proponent has at least accomplished 20% of the total development of the project.

**RULES AND REGULATIONS TO GOVERN COLUMBARIUM PROJECTS**

I. **Design Standards and Guidelines for Columbarium Projects**

   **a. Location**

   Columbarium projects shall conform with the provisions of the Comprehensive Land Use Plan (CLUP) and Zoning Ordinance (ZO) of the locality. In the absence of any provision on location of columbarium projects, the same can be located in any of the following:

   1. Institutional Zone particularly in areas designated for religious structure such as church, seminary, convents and other places of worship or congregation areas.
   2. Commercial Zone (C2).
   3. Areas within the premises of religious structures owned by a religious congregation.

   **b. Design Parameters**

   **1. Design and Dimension of Niche/Vault**

   1.a The dimension of the niche/vault must be able to house an urn or receptacle designed to hold at least 200 cubic inches of cremated human remains. For ossuary
niche, such shall have a dimension that can accommodate receptacle for bone remains.

1.b A minimum of 2.0 m passageway shall be provided between interment structures if proposed to be in grid design.

1.c Ladder facility shall be provided for interment and urn retrieval purposes.

1.d Materials and Construction Requirements

All structural framework for the niches/vaults shall be of cast-in-place reinforced concrete, or of structural steel sections, or of concrete over metal decking or of such other non-porous materials, provided however, that construction of all footings, bearing walls, floor slabs and roofs shall be consistent with the construction requirements of the National Building Code of the Philippines.

Water proofing shall be required for niches constructed along a perimeter wall or garden wall.

2. Parking
Parking shall be provided at a ratio of 1:50 vaults or 100 parking slots whichever is lower.

3. Easement
A 5-meter non-buildable buffer shall be observed for projects to be located in commercial zone/area adjoining a residential area.

4. Prayer Room
A prayer room shall be provided with a minimum area of 50 sqm.

5. Comfort Rooms (CR)
Every floor shall be provided with a minimum of 2 comfort rooms: 1 for male with 2 urinals, 1 water closet and 2 lavatories and 1 for female with 3 water closets and 2 lavatories.

6. Elevators and Escalators
Elevators shall be provided for projects five (5) storey and above. For projects provided with escalators, the angle of inclination of an escalator shall not exceed 30 degrees from the horizontal. The width between balustrades shall not be less than 560 millimeter nor more than 1.20 meters as provided for in the National Building Code.

c. Light and Ventilation

Sufficient light and ventilation shall be provided pursuant to the provision on Light and Ventilation of the National Building Code of the Philippines.

II. Approval of Columbarium Plan

Documentary and Other Requirements

A. For Preliminary Columbarium Plan Approval (Optional)
1. At least 2 sets of Site Development Plan at a scale ranging from 1:200 to 1:2000 showing the proposed layout, parking, building footprints, etc. duly signed and sealed by a licensed architect.

2. At least 2 sets of vicinity map indicating the adjoining land uses, access, as well as existing facilities and utilities at least within 500 meters from the property boundaries of the project, drawn to any convenient scale and duly signed and sealed by a licensed geodetic engineer.

3. Certified true copy of title(s) free from liens and encumbrances issued not more than one month prior to application.

4. Topographic map duly signed and sealed by a geodetic engineer, if applicable.

Approval of the preliminary columbarium development plan will be valid only for a period of 180 days from date of approval.

B. For Final Columbarium Development Plan Approval

1. All requirements for application for Preliminary Columbarium Plan approval as specified in Sec. 7.A of this Rules.

   1. At least 2 sets of columbarium plan at any of the following scales: 1:50; 1:500; or any scale not exceeding 1:500 duly signed and sealed by a licensed architect:

      2.1 floor plan(s)

      2.2 sections and elevations

2. Detailed layout of vault structures


4. Traffic flow management plan/sketch on special occasions to include coordination mechanism with LGUs or appropriate government agency, as may be necessary.

5. Certified true copy of Environmental Clearance Certificate (ECC) or Certificate of Non-Coverage (CNC) duly issued by the DENR, whichever is applicable.

6. Right to use or deed of sale of right-of-way for access road and other utilities when applicable.

   1. One (1) copy of project study to include the following:
2. Project profile indicating among others, the development cost, total project cost, amortization schedules, sources of financing, marketability, cash flow and work program/project time table;

3. Duly audited balance sheet (certified copy of the original) issued and signed by the authorized official of the applicant and under the latter's authority for corporation and single proprietorship;

4. Income Tax Return (ITR) and tax receipt for single proprietorship duly received by BIR for the last 3 preceding years;

5. Sworn statement declaring assets and/or sources of funds to be used for the project indicating there in the nature and control over such assets and resources for newly formed corporation or single proprietorship enterprise;

6. Certificate of Registration with Securities and Exchange Commission;

7. Articles of Incorporation or Partnership or Association, amendments thereof and existing by-laws clearly indicating the authority of the applicant to engage in real estate trade particularly in the development and selling of niches/vaults. When an applicant deviated from the intended line of business stipulated in its articles of incorporation or articles of partnership, authorization from the Securities and Exchange Commission;

8. Corporation by-laws and all implementing amendments; and

9. For corporations statement of capitalization and sources of income and cash flow to support work program.

7. Deed of Restriction

8. Permit to drill from NWRB or certificate of coverage from concerned local franchise holder.

The Columbarium Plan shall be approved and a Development Permit shall be issued if the project is in conformance with the Comprehensive Land Use Plan and Zoning Ordinance and with these Rules, and upon payment of the prescribed processing fee.

A development permit shall be valid for a period of 3 years from date of issuance unless no physical development is introduced.

Issuance of Development Permit does not exempt the developer from securing permits and clearances from other agencies pursuant to existing laws such as Building Permit from the City/Municipal Building Official.

III. Registration and Licensing Of Columbarium Projects
Application for Certificate of Registration and License to Sell

The owner of a columbarium project shall register the project with the Board by filing the following in addition to the requirements under Rule III:

1. Sworn registration statement
2. Perpetual Care Maintenance Fund indicating the sources of funds and person/entity responsible for the management of fund
3. A copy of any circular, prospectus, brochure, advertisement, or communication used or to be used for public offering of subject project and for circulation upon approval by this Board
4. Sample copy of Contract to Sell
5. Sample deed of donation with onerous cause complying with formal requirements of donation of real property, if applicable
6. Certificate of Ownership/Perpetual Privilege to Use
7. Plan delineating columbarium niche/vault subject of sale
8. Operational procedures which shall include traffic management strategies to and from the columbarium project especially during All Saints Day and All Souls Day
9. Deed of Restriction
10. Building Permit
11. Performance Bond in any of the following forms:
   11.1 A surety bond amounting to 20% of the cost of the development cost of the unfinished portion of the approved plan issued by a duly accredited bonding company (whether private or government) and acceptable to the Board; or
   11.2 Real Estate Mortgage to be executed by the applicant as mortgagor in favor of the Republic of the Philippines as mortgages, the latter as represented by and acting through the HLURB, over a property other than that subject of application, free from any liens and encumbrances and provided, that the value of the property, computed on the basis of the zonal valuation schedule of the Bureau of Internal Revenue, shall be at least 20% of the total development cost; or
   11.3 Cash bond equivalent to 10% of the development cost of the unfinished portion of the approved plan which may be in the form of the following:

   a. Fiduciary deposit made with the cashier and/or disbursing officer of the Board;
   b. A certificate of guaranty deposit issued by any bank or financing institution of good standing in favor of the Board for the total development cost;
   c. A letter from any bank of recognized standing certifying that so much has been set aside from the bank account of the applicant in favor of the Board which amount may be withdrawn by the Chief Executive Officer of the Board
or his duly authorized representative, at any time the principal fails or refuses to comply with his duties and obligations under the bond contract;

11.4 Any irrevocable credit line to be utilized in the development of the project from any bank of recognized standing and a refinancing re-structuring program indicating sources of funding from duly accredited funding institutions.

For pre-existing projects any of the forms of performance bond enumerated above may be availed of.

Registration of Columbarium Projects

All columbarium projects shall be registered with the Board. Failure to register pre-existing columbarium project within 2 years from the effectivity of these rules shall be penalized in accordance with the Schedule of Fines approved by the Board.

Certificate of Registration

Upon finding that the project may be registered in accordance with the provision of these Rules, the Board shall cause the publication at the expense of the applicant a notice of the filing of the registration statement in 2 newspapers of general circulation; one published in English and another in Pilipino, once a week for 2 consecutive weeks, reciting that a registration statement for the sale of the vaults/niches has been filed with the Board and that the aforesaid registration statement as well as papers attached thereto, are open to inspection during business hours by interested parties. In addition, a 3’ x 6’ billboard notice of the project shall be posted on the project site until the issuance of the license to sell.

After 2 weeks from the completion of the publication and upon submission of the affidavit of publications, the Board shall in the absence of any impediment, issue a certificate of registration upon payment of the prescribed fees.

License to Sell

No owner or dealer shall sell any disposable vault/niche in the registered columbarium project without a license to sell issued by the Board.

Upon a finding that the application complies with the above requirements, the Board shall issue a license to sell the vaults/niches in the project or portion thereof covered by the performance bond.

Upon proper application a project may be exempted from securing license to sell if the same is established as an ancillary use.

For more information on the licensing and registration of memorial parks, cemeteries and columbarium, please contact any of the following:

The HLURB regional office, which has jurisdiction over the place where the project is located, or

Rules and Standard Development Group
Housing and Land Use Regulatory Board
2/F HLURB Building
Kalayaan Ave., cor. Mayaman St.
Diliman, Quezon City
Tel. No. (632) 924-3386
Fax No. (632) 927-2724
E-Mail: rsdg@hlurb.gov.ph
Website: www.hlurb.gov.ph