



## RESOLUTION NO.

### OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

#### RESOLUTION ESTABLISHING CHIEF ADMINISTRATIVE OFFICE, CEMETERY FEE SCHEDULE

**WHEREAS**, pursuant to Government Code Sections 50474 and 66016 and County Ordinance Code Section 1.04.260, the Board of Supervisors of El Dorado County (Board) has established rates, charges, and fees for certain activities; and

**WHEREAS**, Section 18.04.100 of the County Ordinance Code provides for the establishment by resolution a schedule of fees, rates and charges to be imposed for the use of the County's cemeteries, and which shall apply to all uses specified therein except as they may be modified by express written contract or permit executed or authorized by the Board of Supervisors; and

**WHEREAS**, once established, rates, charges, and fees may be modified, set, or fixed by the Board by Resolution; and

**WHEREAS**, the Board adopted a series of Resolutions establishing and amending a consolidated fee schedule and policies and procedures for those functions formerly under the Community Development Agency (CDA), including the Airports Division; and

**WHEREAS**, most recently the Board revised Cemetery fees by adopting Ordinance 5185 on October 24, 2023, superseding prior fee Resolutions 183-2019, 184-2019, 050-2020, and 089-2021, and establishing a schedule of fees and charges for services for the Planning and Building Department, including for the Cemetery Division, adding only the hourly rate during business hours, with no other changes to fee amounts; and

**WHEREAS**, on July 1, 2024, the Cemeteries Division was transferred from the Planning and Building Department to the Chief Administrative Office, resulting in the need to amend Ordinance 5213 to remove Cemetery fees and establish fees by a separate Resolution.

**NOW, THEREFORE, BE IT RESOLVED**, pursuant to applicable provisions of state law and County Ordinance Code, the fees set forth in Exhibit A – Cemetery Fee Schedule, attached hereto and incorporated herein are hereby adopted and will become operative on the date that Ordinance No. XXX becomes effective.

**BE IT FURTHER RESOLVED**, all rates, charges, and fees established by either Resolution or Ordinance Code shall be subject to the Board of Supervisors Policy No. B-4 related to Recovery of Funds, and unpaid balances shall be subject to increase to include costs incurred by the County Department responsible for administering Revenue Recovery Services, as updated from time to time.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by the following vote of said Board:

Ayes:  
Noes:

Attest:

Kim Dawson  
Clerk of the Board of Supervisors

Absent:

By: \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Chair, Board of Supervisor

## CEMETERIES DIVISION FEE SCHEDULE

Hourly Rate		
	During Business Hours	\$189.00
	County-Operated Cemeteries (Excluding Georgetown Cemeteries)	
A.	Plot – Full (single depth)	
	Purchase of right to interment	\$1,000.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
B.	Plot – Partial (half size of full plot)	
	Purchase of right to interment	\$600.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
C.	Plot – Cremains <sup>3</sup>	
	Purchase of right to interment	\$350.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
D.	Niche (single)	
	Purchase of right to interment	\$1,200.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
E.	Niche (double)	
	Purchase of right to interment	\$1,800.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
F.	Cremains Plot in Veteran's Urn Garden at Placerville Union Cemetery	
	Purchase of right to interment	\$450.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
G.	Crypt (single)	
	Purchase of right to interment	\$2,750.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
H.	Crypt (double)	
	Purchase of right to interment	\$4,500.00
	Non-Resident Fee <sup>1</sup> (if applicable)	\$400.00
I.	Opening/Closing Costs	
	Opening/Closing – Full	\$950.00*
	Opening/Closing – Full - Weekend/Holiday	\$275.00 additional*
	Opening/Closing – Child (in partial plot)	\$500.00*
	Opening/Closing – Child – Weekend/Holiday	\$175.00 additional*
	Opening/Closing – Cremains (in ground)	\$295.00*
	Opening/Closing – Cremains - Weekend/Holiday	\$100.00 additional*
	Opening/Closing – Crypt 2 Lower rows	\$300.00*
	3rd Row or higher	\$600.00*
	Opening/Closing – Crypt - Weekend/Holiday	\$275.00 additional*
	Opening/Closing – Niche	\$200.00*
	Opening/Closing – Niche - Weekend/Holiday	\$100.00 additional*
	Opening/Closing – Excavation for Oversized Burial	\$500.00 additional*
	Georgetown Cemeteries	
A.	Plot – Full (single or double depth)	
	Purchase of right to interment	\$250.00
	Endowment Care (Excludes Georgetown Pioneer)	\$200.00
	Non-Resident Fee <sup>2</sup> (if applicable)	\$400.00
B.	Plot – Cremains <sup>3</sup>	
	Purchase of right to interment	\$100.00
	Endowment Care (Excludes Georgetown Pioneer)	\$100.00
	Non-Resident Fee <sup>2</sup> (if applicable)	\$200.00
C.	Public Niche	
	Purchase of right to interment	\$250.00
	Endowment Care (Excludes Georgetown Pioneer)	\$50.00
	Non-Resident Fee <sup>2</sup> (if applicable)	\$100.00

## CEMETERIES DIVISION FEE SCHEDULE

D.	Veteran's Niche	
	Purchase of right to interment	\$225.00
	Endowment Care (Excludes Georgetown Pioneer)	\$50.00
	Non-Resident Fee <sup>2</sup> (if applicable)	\$100.00
E.	Opening/Closing Costs	
	Opening/Closing – Full - Single depth plot	\$950.00*
	Opening/Closing – Full - First burial of double depth plot	\$1,100.00*
	Opening/Closing – Full - Second burial of double depth plot	\$950.00*
	Opening/Closing – Full - Weekend/Holiday	\$275.00 additional*
	Opening/Closing – Cremains (in ground)	\$295.00*
	Opening/Closing – Cremains – Weekend/Holiday	\$100.00 additional*
	Opening/Closing – Public Niche	\$200.00*
	Opening/Closing – Veteran's Niche	\$200.00*
	Opening/Closing – Niche - Weekend/Holiday	\$100.00 additional*
	Opening/Closing – Excavation for Oversized Burial	\$500.00 additional*
	Miscellaneous Cemetery Fees	
	Administration Fee (research and preparation of paperwork for each interment)	\$100.00
	Disinterment – Casket In-Ground	\$3,500.00*
	Disinterment – In Ground Cremains	\$400.00*
	Disinterment – Niche	\$200.00*
	Disinterment – Crypt - 3rd Row or lower	\$1,500.00*
	Disinterment – Crypt - 4th Row or higher	\$2,500.00*
	Permanent Marker Installation Deposit <sup>4</sup>	\$500.00
	Transfer Fee (to release interest in plot/niche)	\$100.00

\* Fees for opening and closing and/or disinterment of graves, crypts, and niches, and marker purchase and installation, will be based on the fees charged by the vendors contracted by the County to provide such services. Rates shown are as of date of fee resolution, but may change based on future contracts with cemetery service providers. Prepayment of open/close fees for future interments are not accepted.

<sup>1</sup> Non-Resident fee is applicable to persons not living in or owning property in of El Dorado County.

<sup>2</sup> Non-Resident fee is applicable to persons not living in or owning property in of the Georgetown Cemetery Zone of Benefit.

<sup>3</sup> Interment of the cremated remains of one person, or cremated remains of two people interred at the same time, if field conditions allow.

<sup>4</sup> At the time of each interment, a deposit is required for a permanent marker and marker installation (installation required within one year of interment). Refunds, except for a \$50 non-refundable administrative fee, will be processed upon County verification of marker installation.

# **CEMETERIES POLICIES & PROCEDURES**

The following fee policies are applicable to fees collected or charged by the Cemetery Division. These policies and procedures control all matters pertaining to fees in the uniform building codes adopted by the County and replace all references to fees or fee refunds in such codes (County Ordinance Code Section 110.16.020).

## **A. APPLICABILITY**

All fees are due at the time of filing the application or requesting the service. Fees are charged as either fixed rates, fees, charges, or "Time and Materials." The fixed rates, fees, or charges are intended to cover the Cemetery Division's ordinary costs for providing that service. The "Time and Materials" fees listed are an initial deposit and are described in more detail in the "Time and Materials" section.

## **B. TIME AND MATERIALS**

In all of those instances in the adopted Cemetery Fee Schedule where a dollar amount is provided followed by a reference to "T&M," the dollar amount is the initial minimum deposit, and the T&M means the actual cost to the applicant to process the application or permit is based on a Time and Materials method of billing. For services subject to T&M charges, the applicant will receive a billing statement and/or invoice identifying the remaining deposit balance on account or the amount due if deposited funds have been exhausted. If monies are owed, they shall be paid within thirty (30) days as specified in Board of Supervisors Policy B-4, Collections – Recovery of Public Funds. Any outstanding balances must be paid before action by the approving authority. To make certain there is no misunderstanding regarding the application deposit and billing process, the applicant will be required to sign an "Agreement to Pay" statement with application submittal acknowledging agreement to pay the processing costs regardless of whether the application is approved or denied.

## **C. CONVERSION TO TIME AND MATERIALS**

When, in the opinion of the Chief Administrative Officer (CAO) or designee, the costs of processing an application will significantly exceed the required fixed fee due to the unusual complexity of the project, either the CAO or the Assistant CAO may convert the application to a Time and Materials billing process. When this conversion is proposed, the applicant will be notified in writing and will be requested to submit a deposit in an amount listed for the application type in the Ordinance. Staff work on the application will stop until the required deposit is provided. This conversion would occur when it is obvious the required fee is going to be insufficient, which would typically occur during or soon after the Technical Advisory Committee meeting. However, it could occur later in the process if controversy becomes more evident and/or revisions are proposed to the project to mitigate project impacts or public concerns. After the conversion, the applicant will receive a monthly billing statement and/or invoice identifying the remaining processing fee and/or deposit, or the amount due if deposited funds have been exhausted. If monies are owed, they should be paid before action by the approving authority.

## **D. COUNTY AND NON-COUNTY AGENCIES ARE SUBJECT TO STANDARD FEES**

All County and non-County agencies (special districts, non-profit, etc.) shall be required to pay full application costs to offset the affected departments' processing costs. No charges shall be levied for documents/plans (one (1) copy each) provided to public agencies.

## **E. OTHER FEES**

Where no fee exists to cover an application process or service not normally provided by Cemeteries, or when

the circumstances of the application process are unique, and when it will take more than one (1) hour to process the application or provide the service, a fee shall be paid or deposit collected, based on an estimate of processing costs by the CAO or designee, using the approved hourly billing rate. If a deposit is collected, the applicant will be billed based on the Time and Materials basis described above. Or as an option, the CAO or their designee, may apply a fee in another category, if such fee would adequately cover the anticipated level of effort required to process the application.

## **F. FEE WAIVERS**

The Cemetery Division cannot approve fee waivers. Pursuant to Board of Supervisors Policy B-2, Fee Waiving, or its equivalent, the CAO has limited authority to waive certain fees.

## **G. COLLECTIONS**

Unpaid balances are subject to Board of Supervisors Policy B-4, Collections – Recovery of Public Funds. Balances referred to County Revenue Recovery will be assessed an amount equal to the costs incurred by the County for administering revenue recovery services.

## **H. REFUNDS**

- 1) Fixed application fees are not refundable except as designated in 2.b. and 2.f, below.
- 2) The CAO or their designee, may authorize a refund of any unexpended Time and Materials or fixed fees upon any of the following circumstances:
  - a) The project/application is approved or denied, and no further work will be required, and the Time and Materials account is closed.
  - b) The applicant withdraws the application and requests a refund in writing.
    - i) The County shall discontinue work on the application within one (1) working day from the receipt of said request, except that the County may continue to process an application involving the violation of a County ordinance.
    - ii) Where a refund is requested of a fixed fee, the refund amount shall be based upon the percentage of work completed as estimated by the CAO or designee.
  - c) The application has been deemed incomplete, information has been requested in writing by the Cemetery Division and the applicant has not provided the information within a one-year period.
  - d) The project/application has been placed on-hold or moved off-calendar of a Planning Commission or Board of Supervisors hearing at the request of the applicant and the applicant has not responded or requested the matter to be rescheduled for hearing within a one-year period.
  - e) The project/application was moved off-calendar of a Planning Commission or Board of Supervisors hearing by the decision maker and the applicant has been requested to perform additional tasks such as: provide more information, consult with other agencies, or make revisions, but the necessary information has not been provided within a one-year period.
  - f) The permit application/plan check fee may be refunded up to 80% if the plan check examination (including the Planning Division and Stormwater Division fees) have not been initiated.
  - g) The permit inspection fee up to 80% may be refunded if no inspections have been completed and work has not begun.

- h) The deposit or fee was erroneously collected by the County.
- 3) A refund will not be issued for the Technology Fee after an application has been entered into the permitting and/or project system. An applicant with a permit valuation reduction of over 20% between application submission and permit issuance may request a pro rata refund from the Building and Planning Department Director.
- 4) No refund will be issued for the General Plan Fee after Planning General Plan review has been completed. An applicant with a permit valuation reduction of over 20% between application submission and permit issuance may request a pro rata refund from the Building and Planning Director
- 5) Any total refund of \$25.00 or less will not be issued; therefore, any deposit balance of \$25.00 or less will not be eligible for refund and will be retained by the County.
- 6) It is the applicant's responsibility to keep track of the amounts submitted and to inform the Cemeteries Division of all changes in address or ownership, including submission of a successor Agreement to Pay in the event of a change in ownership.
- 7) After all notices have been given and four (4) years have passed the County can follow the County's escheatment process per Government Code Section 50050 – 50057 for disposing of unexpended fees.

#### **I. VIOLATIONS**

- 1) Whenever any work or activities for which a permit is required has been commenced, without first obtaining said permit, an investigation may be required before a permit is issued for such work.
- 2) An investigation fee, in addition to the permit fee, may be collected by the CAO or designee, whether or not a permit is then or subsequently issued. The investigation fee shall be equal to the amount of the permit fee. The payment of such investigation fee shall not exempt any person from penalty prescribed by ordinance or law. The CAO or designee may, at his or her discretion, collect this investigation fee at the time of the application or permit issuance. The CAO or designee, at his or her discretion, may not require investigation fees in cases where the owner of property is voluntarily revealing work done without a permit and securing a permit for the work.
- 3) When a violation of any County Ordinance includes or results from the failure to attain a required permit, the fee or deposit for obtaining the permit required to correct the violation shall be double the fee or deposit amount shown, unless another ordinance or law provides for a greater amount, in which case the greater amount shall apply. The additional fee or deposit shall be treated as a non-refundable fixed fee, even if the initial amount is a deposit.