



**El Dorado County Board of Supervisors Meeting  
11/5/19  
THE WESTERN SLOPE CEMETERY ZONE OF BENEFIT**



# Presentation Overview

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- Background on County cemeteries
- Benchmark questions on cemeteries from similar counties
- What is a Pioneer Memorial Park
- Recommendation from the Cemetery Advisory Committee and Board
- What does the proposed zone look like
- Decision points



# Cemeteries County Operate/Assist

- County oversees the maintenance and operation of 20 cemeteries.
  1. Bryant
  2. County Hospital/Pest House
  3. Diamond Springs – Public
  4. El Dorado
  5. Fairplay
  6. Grizzly Flat – Public
  7. Georgetown Pioneer
  8. Georgetown Renke Annex
  9. Georgetown Georgia Slide
  10. Greenwood
  11. Latrobe
  12. Middletown
  13. Mormon Island
  14. Pilot Hill



# Cemeteries County Operates/Assists

15. Placerville Union
  16. Shingle Springs
  17. Smith Flat
  18. Spanish Dry Diggins
  19. St. Michael's
  20. Uniontown
- St. Michael's is owned by the Diocese of Sacramento and the County maintains the cemetery due to court action.
  - The Georgetown cemeteries have dedicated funding with a zone of benefit and will not be included in the Western Slope Cemetery Zone of Benefit. A decision will have to be made at a later time if the ballot measure passes. This will also include other entities.
  - Additional non-County cemeteries could ask for County involvement in the future.



# Increase in County Assistance for Cemeteries

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- All County positions that support cemeteries do it as one of their many assignments from 50% to 10% of the time
  - Administrative Services Officer
  - Department Analyst
  - Administrative Tech.
  
- The program also gets assistance from Facilities which helps with obtaining inmate/work program resources and Growlersburg assistance
- The program has an adopt a cemetery program
- Working with El Dorado Community Foundation on fundraising for County cemeteries



# Increase in County Assistance for Cemeteries

- In Fiscal Year 2015-16, the cemeteries budgeted approximately \$73,000 in General Fund support
- In Fiscal Year 2018-19, the cemeteries budgeted approximately \$152,000 in General Fund support
- Fiscal Year 2018-19 is the first year that the funds for the Placerville Union Cemetery's budget was part of the General Fund
- The County has accepted more non-County cemeteries and now the General Fund support will increase to approximately \$250,000
- There is a likelihood that many cemeteries that the County would take ownership will have capital needs – lighting, parking, roads, etc. – these costs have not been identified



# The Responsibility of Counties Operating Cemeteries

## ■ Health and Safety Code 8115-

- County by exercising police power may by ordinance prescribe standards for burial, and maintenance to protect public health and safety and assure decent respectful treatment of human remains.

## ■ Health and Safety Code 8131-

- If not owned by a city or fraternal/beneficial association, public cemeteries are under the jurisdiction and control of the Board of Supervisors.

## ■ Former Political Code 3105 (1873-1939)-

- Title to lands used as public cemetery or graveyard, situated near a town or village, used continuously as burial ground for five years, is vested in inhabitants of such town or village for use as a cemetery.



# The Liability of Counties Operating Cemeteries

## ■ Maintenance

- Most public cemeteries are not income producing due in part to restrictions on engaging in some income producing sales or activities, i.e. monuments or markers. (Health and Safety Code 8137)
- Endowment Funds- All public cemetery districts are now required to charge endowment care fee and to maintain an endowment fund to defray the cost of maintenance. (Health and Safety Code 9065)

## ■ General Liability of Property Ownership

- Known hazardous conditions
- ADA compliance?





# Why Are Privately-Owned Cemeteries Asking for Help

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1. Family members moving away from the cemetery
2. Community members no longer able/willing to operate the cemetery
3. New landowner has no tie to the cemetery
4. There is no one else managing the cemetery
5. Cemeteries not being financial viable with less space or demand



# How Are Other Counties Operating Cemeteries

- 16 counties were looked at to see how they operate their cemeteries. These counties were selected due to their similar size and/or history.

1. Amador
2. Butte
3. Calaveras
4. Marin
5. Merced
6. Monterey
7. Nevada
8. Placer
9. San Joaquin
10. San Luis Obispo
11. Santa Cruz
12. Shasta
13. Tuolumne
14. Siskiyou
15. Sonoma
16. Yolo



# How Are Other Counties Operating Cemeteries

- Finding 1 – None of the 16 counties directly operates its cemeteries.

All of the counties, with the exception of Marin, which does not have any public cemeteries, have formed cemetery districts. Currently, El Dorado County has two cemetery districts: Happy Homestead and Kelsey Pioneer Cemetery (no County funds go to operate these cemeteries).

- Finding 2 – None of the 16 counties regularly use General Fund dollars to assist any cemeteries in their county.

All of the counties reported that cemetery districts were funded by cemetery district property tax dollars. The counties do not fund the cemeteries with any regular funds. Some counties said at times they will help the cemeteries with small projects like weed abatement near the entrance to a cemetery. However, other counties said that they do not perform maintenance or provide any assistance; that is the responsibility of the district and the families.



# How Are Other Counties Operating Cemeteries

- Finding 3 – None of the 16 counties staff the cemeteries in their county.

All 16 counties reported they do not staff any of the cemeteries.

- Finding 4 – The cemetery districts interviewed confirmed they have endowment funds.

All of the cemetery districts that were contacted confirmed that they had endowments funds. From the districts that knew the amount of their funds, it varied from a total of \$230,000 in one county to \$3.7 million in another county (two other counties had endowment funds in the millions).



# How does a County Create a Zone of Benefit

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- When the Board determines that it is in the public interest to provide different services, or different levels of service, or raise additional revenues within specific areas of a county service area.
- The Board shall initiate proceedings for the formation of the new zone by adopting a resolution.
- The proposal shall set forth the proposed boundaries and name of the district along with the methods by which the district shall be financed.
- Before adopting such a resolution, the board must hold a noticed public hearing on the resolution noticed in accordance with the Government Code and allow for public comment.



# What Are Pioneer Memorial Parks

- One option to lower General Fund costs if a ballot measure is not passed – Pioneer Memorial Parks:
  - Formerly abandoned cemetery which may be acquired by the County pursuant to Health and Safety Code 8825 through 8829.
  - Not open to future interments except for those persons with right of interment in the cemetery on date of designation as memorial park.
  - Declaration of abandonment by County if not more than 10 persons interred there within previous 5 years and County determines a threat to health, safety, comfort or welfare of the public.
  - The County may remove any copings, improvements, and embellishments which were a threat to public health, safety, etc. and may cause thereafter to be erected a suitable central memorial.



# Recommendation from Cemetery Committee

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- Creation of one large zone of benefit on the western slope
- A parcel tax, for all taxable parcels, in between \$8 and \$10. A parcel tax of \$8 would provide approximately \$541,000. A parcel tax of \$9 would provide approximately \$609,000. A parcel tax of \$10 would provide approximately \$676,000
- There was no recommendation on an inflation factor attached to the parcel tax
- A sunset date for the parcel tax in between 10 and 15 years



# Recommendation from Last Board Meeting

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- Creation of one large zone of benefit on the western slope
- A parcel tax, for all taxable parcels, of \$9. A parcel tax of \$9 would provide an estimated \$609,000.
- There was no recommendation on an inflation factor attached to the parcel tax. The average inflation factor over 10 years was 1.55%. Would bring in an estimated \$90,000 over the 10 year period.
- A sunset date for the parcel tax of 10 years





# What Does the Zone Look Like

- The proposed Zone of Benefit consists of approximately 67,630 parcels located in County Service Area Number 9, which is the western slope of El Dorado County with the exception of the City of Placerville, Kelsey Cemetery District, Georgetown Cemetery Zone of Benefit, Community Services Area 3, and Happy Homestead Cemetery District.
- The proposed purpose of the Zone is to provide funding for cemetery operations, maintenance, historical preservation, and capital improvement services within the Zone boundaries. The facilities include 17 cemeteries that the County currently operates, and the number of cemeteries is likely to increase.



# Items to Approve

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- Resolution forming the Western Slope Zone of Benefit
- Resolution on decision points for ballot measure
- Ballot question wording