



## Legislation Text

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**File #:** 19-1585, **Version:** 1

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HEARING - Chief Administrative Office, Cemeteries and Airport Division, recommending the Board:

- 1) Conduct a public hearing to receive public comment of all interested parties for or against the formation of the Western Slope Cemetery Zone of Benefit within County Service Area 9;
- 2) Make findings consistent with the County's Policy and Procedure Guidelines for Creation and Administration of Zones of Benefit Within a County Service Area, as amended February 10, 2015;
- 3) If there is no majority protest, adopt and authorize the Chair to sign Resolution **199-2019** forming the Western Slope Cemetery Zone of Benefit within County Service Area 9 contingent on a parcel tax ballot measure being approved by the voters on the March 2020 election;
- 4) Approve and authorize the Chair to sign Resolution **200-2019** without an inflation factor or Resolution **201-2019** including a 1.55% inflation factor setting for election a measure to consider a special tax for the purpose to provide better levels of service in the operation, maintenance, historical preservation, and capital improvements for public cemeteries County Service Area 9; except for properties within Kelsey Cemetery District, Happy Homestead Cemetery District, Georgetown Cemetery Zone of Benefit, City of Placerville, and County Service Area 3; noting that the measure will be submitted to the zone electorate on the ballots distributed for the Presidential Primary Election to be held March 3, 2020 and;
- 5) Approve the ballot question that will be on the March 3, 2020 Presidential Primary Election ballot. (Est. Time: 1 Hr.)

**FUNDING:** General Fund.

### **DISCUSSION / BACKGROUND**

The proposed Zone of Benefit consists of an estimated 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.

California State Law allows the Board to form a zone of benefit by following the procedures set forth in Government Code Sections 25217 (b) expressly authorizes the Board to initiate proceedings to form a zone of benefit by following the procedures set forth 25217 and 25217.1. The *Policy and Procedure Guidelines for Creation and Administration of Zones of Benefit within a County Service Area*, as amended June 2, 1987, and February 10, 2015, allow for the Board through the adoption of a Resolution of Intention, which among other things, sets forth a description of the zone boundaries, states the reasons for forming the zone, states the types of services proposed, sets forth the methods by which the services will be financed, proposes a name for the zone and fixes a date, time, and place for a public hearing on the formation of the zone.

Exhibit A to Resolution XXXX-2019 provides a depiction of the zone of benefit.

Financing for the services is proposed through a parcel tax, subject to approval of the registered voters in the March 2020 Primary Election.

#### Board of Supervisors Recommendation for a Cemetery Zone of Benefit

The Board of Supervisors, at the Board Meeting on 9/10/19, asked staff to study having an inflation factor for the parcel tax. Staff has created two resolutions, in regards to information on the ballot question, with one having an inflation factor for the parcel tax and another resolution not including an inflation factor for the parcel tax. The following information will be the same on each resolution in regards to the ballot question:

- There will be one zone of benefit for the western slope 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.
- A parcel tax of \$9 which is estimated to bring in approximately \$609,000.
- The tax funds would go to cover operations, higher level of maintenance, historical preservation, and capital costs (e.g. lighting, parking spaces, etc.).
- A sun set date for the parcel tax of 10 years.
- If an inflation factor is preferred then staff recommends 1.55%, which is the average inflation rate over the last 10 years CPI-U - U.S city average for all items.

#### Cemetery Advisory Committee Recommendation on a Cemetery Zone of Benefit

The Cemetery Advisory Committee, at a special meeting held on August 8, 2019, voted in favor of a cemetery zone of benefit. In addition, the committee voted in favor of forming one large western slope zone of benefit. The following are the other items the committee voted to support or not take a position on:

- 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. Currently, the County operated cemeteries are budgeted to spend approximately \$250,000 in General Fund dollars. These costs go to cover operations and limited maintenance only. Any additional funds would go to historical preservation, capital costs (e.g. lighting, parking spaces, etc.) and a higher level of maintenance.
- 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.

#### Next Steps

Following approval of the resolutions, staff will work with the Elections Department to provide all the necessary information for the cemetery parcel tax to appear on the March 3, 2020 ballot.

#### **ALTERNATIVES**

The Board could choose to not adopt the resolutions and not put the question on the ballot, and a zone of benefit for the cemeteries would not be formed. At that point, other operating policies would

need to be studied if the Board wanted to limit the amount of General Fund dollars that are going to fund the cemeteries including creating pioneer parks out of the cemeteries.

#### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

County Counsel and Surveyor's Office

#### **CAO RECOMMENDATION**

Chief Administrative Office concurs with staff's recommendations.

#### **FINANCIAL IMPACT**

A parcel tax of \$9 is estimated to bring in approximately \$609,000 for the zone of benefit. The ten year average inflation factor of 1.55% would add an estimated \$90,000 over the ten year period.

#### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

- 1) The Clerk of the Board will have one (1) original of each resolution executed by the Chair; and
- 2) The Clerk of the Board will provide one (1) copy of each resolution to Sherrie Busby.

#### **STRATEGIC PLAN COMPONENT**

Infrastructure, Public Safety, Good Governance.

#### **CONTACT**

Creighton Avila, Deputy Chief Administrative Officer