



Legislation Details (With Text)

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Title: Planning and Building Department, Cemeteries Division, recommending the Board receive and file the Annual Report of Special Taxes for County Service Area 9, Zone 3, Georgetown Cemetery Zone of Benefit for Fiscal Year 2020-21, pursuant to Section 50075.3 of the California Government Code.

FUNDING: County Service Area 9 Zones of Benefit Special Taxes.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - FY 20-21 Annual Report to BOS, 2. B - Summary of Org Code FY2021

Date	Ver.	Action By	Action	Result
5/10/2022	1	Board of Supervisors	Approved	Pass

Planning and Building Department, Cemeteries Division, recommending the Board receive and file the Annual Report of Special Taxes for County Service Area 9, Zone 3, Georgetown Cemetery Zone of Benefit for Fiscal Year 2020-21, pursuant to Section 50075.3 of the California Government Code.

FUNDING: County Service Area 9 Zones of Benefit Special Taxes.

DISCUSSION / BACKGROUND

Chapter 2.5 of the California Government Code, also known as “County Service Area Law,” contains the regulations for establishing and governing County Service Areas. Government Code Section 25215.2 authorizes the Board to levy special taxes uniformly to all taxpayers on real property within the County Service Areas. Special taxes have been approved by the electorate for the Georgetown Cemetery Zone of Benefit, Zone 3, in County Service Area 9 in Fiscal Year (FY) 2020-21.

Government Code Section 50075.1 requires each special tax measure subject to voter approval on or after January 1, 2001 to include four accountability measures. The accountability measures are:

- 1) A statement indicating the specific purpose of the special tax;
- 2) A requirement that the proceeds be applied only to the specific purposes identified;
- 3) The creation of an account into which the proceeds shall be deposited; and
- 4) An annual report pursuant to Section 50075.3.

As specified in Government Code Section 50075.3, the Chief Fiscal Officer of the levying local agency shall file an Annual Report of Special Taxes (Annual Report) with its governing body no later than January 1st following the end of each FY. The Annual Report must contain the amount of funds collected and expended, and the status of any project required or authorized to be funded as identified in Subdivision (a) of section 50075.1 of the Government Code. (This report is being filed late due to an unusually large number of burials in the second and third quarters of the current fiscal year.)

In order to comply with the requirements of Government Code Section 50075.1(d) and 50075.3, a report containing details for the Georgetown Cemetery Zone of Benefit, Zone 3, in County Service Area 9, is included herein as attachment A.

The report includes: the Zone of Benefit purpose, name, and number; the fund and account into which the zone proceeds were deposited under the enterprise resource program; the total funds collected and expended during the FY; and, the project status as of June 30, 2021.

In addition to the required information, the report includes the Total Equity in Pooled Cash in the zone account as of June 30, 2021, and the fund balance designations showing savings for planned future maintenance and future infrastructure replacement or development. These amounts are recommended by the appointed members of the Georgetown Cemetery Advisory Committee.

ALTERNATIVES

N/A

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

The Annual Report for FY 2020-21 is being submitted jointly by the Administration and Finance Division and the Planning and Building Department in recognition of the roles required of each department in the administration and delivery of services associated with the County Service Area Zones of Benefit programs. Both Administration and Finance and Planning and Building Department staff performed the administrative functions for the Georgetown Cemetery Zone of Benefit, Zone 3, in County Service Area 9. The Chief Fiscal Officer of the Administration and Finance Division serves as the Chief Fiscal Officer for the Planning and Building Department.

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There is no fiscal impact associated with the receipt and filing of this report.

CLERK OF THE BOARD FOLLOW UP ACTIONS

- 1) The Clerk of the Board will receive and file the Annual Report following approval by the Board.
- 2) The Clerk of the Board will provide an attested copy of the Annual Report to the Planning and Building Department, Cemeteries Division, attention Julianne Melchor.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Chris Perry, Assistant Director
Cemetery Director
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Administration and Finance Division