



## Legislation Text

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**File #:** 19-1323, **Version:** 1

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

- 1) Approve and authorize the Chair to sign Resolution **148-2019**, Resolution of Intention to Form Western Slope Cemetery Zone of Benefit within County Service Area 9;
- 2) Direct staff on what cemetery zone of benefit decision points should be included in a ballot measure brought forward to the Board Supervisors in a resolution;
- 3) Set a public hearing for November 5, 2019, at 10:00 a.m. to consider formation of the zone of benefit; and
- 4) Approve a budget transfer to increase appropriations in the Chief Administrative Office, Cemeteries and Airport Division, by \$24,000, and reduce the General Fund Appropriation for Contingency by a like amount, to pay for the required mailing of postcards to the parcel owners, in the proposed zone, for the date and time of the public hearing (4/5 vote required to approve budget transfer). (Est. Time: 45 Min.)

**FUNDING:** General Fund.

### **DISCUSSION / BACKGROUND**

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.

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 property owners in the March 2020 Primary Election.

If the Board approves the Resolution of Intention but does not vote with a 4/5 majority to approve the

budget transfer, the next option to continue this current effort would be to direct staff to include a \$24,000 appropriation in the Cemeteries Division FY 2020-21 Recommended Budget for consideration. If this occurs, the Zone of Benefit parcel tax would not go before the voters until November 2020 at the earliest. This timeline would be difficult due to logistics. It will take staff time and funds to complete the logistical work to get a ballot measure ready and place it on the ballot. Direction from the Board of Supervisors will help in this investment.

If the resolution and budget transfer are approved, a hearing will be scheduled for November 10, 2019, at 10:00 a.m. to consider the formation of the Western Slope Cemetery Zone of Benefit. At the hearing, the Board will hear and consider any protests to the formation of the zone from the property owners. Written protests must be filed with the Clerk of the Board at or before the time fixed for the hearing. If, at the conclusion of the public hearing, the Board determines that more than 50% of the total number of voters residing within the proposed zone has filed written objections to the formation, the Board shall determine that a majority protest exists and terminate the proceedings. If a majority protest does not exist, the Board may proceed to form a zone, contingent upon approval of the special tax to fund services.

### 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 and adoption of the Resolution of Intention, staff will coordinate with the Clerk of the Board to provide notice of the public hearing as required by California Code Section 25217 (d). In addition, staff will provide the time and date of the hearing to a vendor to send out postcards to the parcel owners within the proposed Zone boundaries. This mailing is estimated to cost \$24,000.

### **ALTERNATIVES**

The Board could choose to not adopt the Resolution of Intention to form the Zone, 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**

The cost associated with sending postcards to all parcels in the proposed Zone boundaries is \$24,000. Should the Board decide to move forward with the formation of the Zone, and should the parcel tax be approved by the property owners, the revenue generated would reduce the on-going net county cost for cemetery operations.

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

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

## **STRATEGIC PLAN COMPONENT**

Infrastructure, Public Safety, Good Governance.

## **CONTACT**

Creighton Avila, Deputy Chief Administrative Officer