



## Legislation Text

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**File #:** 22-1834, **Version:** 1

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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 (FY) 2021-22, 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 multiple Zones of Benefit in the County; reports for most zones are submitted by the Department of Transportation and the Environmental Management Department, in conjunction with the Chief Administrative Office Finance and Administration Division. The report attached to this item is for the Georgetown Cemetery Zone of Benefit only.

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 Annual Report of Special Taxes (Annual Report) with its governing body no later than January 1st following the end of each fiscal year. 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.

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

The report for County Service Area 9, Georgetown Cemetery Zone of Benefit, Zone 3 includes: the Zone of Benefit purpose, name, and number; the Org Code and Subfund established by the Auditor-Controller for the account into which the zone proceeds were deposited under the enterprise resource program, FENIX; the total funds collected and expended during the FY; and, the project status as of June 30, 2022, the Total Equity in Pooled Cash in the zone account as of June 30, 2022, and the fund balance designations showing savings for planned future maintenance and future infrastructure replacement. These amounts are recommended by the Georgetown Cemetery Advisory Committee, whose members have been appointed by the Board of Supervisors.

## **ALTERNATIVES**

NA

## **PRIOR BOARD ACTION**

NA

## **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

The Annual Report for FY 2021-22 is being submitted jointly by the Finance and Administration Division of the Chief Administrative Office and the Cemeteries Division of 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 Finance and Administration Division staff and Cemeteries Division staff performed administrative functions related to the collection of special taxes for the Georgetown Cemetery Zone of Benefit. The Chief Fiscal Officer of the Finance and Administration 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  
Planning and Building Department

Becky Morton, Chief Fiscal Officer  
Chief Administrative Office  
Finance and Administration Division