

# The County of Yuba

## County Administrator

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**TO:** Board of Supervisors

**FROM:** Leanne Link, Deputy County Administrator

**SUBJECT:** Adopt resolution divesting the Board of Supervisors' of authority over the Smartsville Cemetery District pursuant to Health and Safety Code §9206.

**DATE:** 4/23/2019

**NUMBER:** 198/2019

### *Recommendation*

It is recommended that the Board of Supervisors:

1. Conduct a public hearing to receive and consider any written or oral comments or objections regarding the intention of the Board of Supervisors to divest itself as the Board of Trustees of the Smartsville Cemetery District; and

Depending on the outcome of the public hearing, take the following actions:

2. Adopt a resolution divesting as the Board of Trustees of the Smartsville Cemetery District; and
3. Appoint the following persons to the Smartsville Cemetery District Board of Trustees:
  - a. Hilda Biffle to a term commencing immediately and terminating on December 31, 2022;
  - b. Rebekah Carlson to a term commencing immediately and terminating on December 31, 2020;
  - c. Deanna Evango to a term commencing immediately and terminating on December 31, 2022.

### *Background*

The Smartsville Cemetery District is a special district in eastern Yuba County that is responsible for two cemeteries within the boundaries of the district, as established by the Yuba County Board of

Supervisors in 1968. The district is governed by a three-member Board of Trustees appointed by the Board of Supervisors. Over the past decade, trustees have resigned and were difficult, if not impossible, to replace. In May 2017, the last remaining trustee passed away. This person had not only been the sole trustee, but had also minimally operated the district, although operations appeared to have ceased sometime in 2015. On September 12, 2017, the Board of Supervisors held a public meeting and appointed itself as the Board of Trustees for the District.

### *Discussion*

When the Board of Supervisors was appointed as the Board of Trustees for the District, three goals were established:

- Completion of a financial audit;
- Coordinating an operational assessment audit; and
- Continued consultation with experienced Special District legal counsel and LAFCO to determine potential next steps to recommend to the Board of Supervisors.

A financial audit was completed earlier this year and was accepted by the Board of Trustees on March 26, 2019. The audit contained four findings, and corrective measures have been put in place. Using information from other cemetery districts as a model, staff developed a set of policies and procedures for the district that provides the operational and financial guidance necessary to appropriately operate the district. The policies and procedures were adopted by the Board of Trustees on March 26, 2019.

Last summer, it was determined that there was a desire within the Smartsville community to continue operation of the district. Three individuals offered assistance and were appointed as a Citizens' Committee by the Board of Trustees on July 10, 2018. The committee was helpful in drafting district policies and procedures and has begun bringing cemetery maps up to date. Because there is local interest, any potential next steps that may alter the structure or future of the district should be made at the local level and pursued by a governing body where all of the trustees reside within the district.

The Board of Supervisors now has the option to return the district to local governance. Returning the district to local governance requires that the Board of Supervisors divest as the Board of Trustees and appoint a new Board of Trustees made up of qualified citizens residing within the district.

If the Board votes to divest, a new Board of Trustees should be appointed immediately. The three individuals serving on the Citizens' Committee originally applied for positions on the Board of Trustees and their applications are the only ones received to date. It is recommended that these individuals be appointed to fill the three vacant seats on the Board of Trustees.

### *Fiscal Impact*

None.

*Attachments*

Applications for Hilda Biffle, Rebekah Carlson, and Deanna Evango