

WHAT YOU SHOULD KNOW ABOUT

# California Public Cemetery Districts

California Association of Public Cemeteries

**Facts About a Little  
Known But Vital  
Public Service**

## MEETING A NEED...YESTERDAY

- In the early years of the state, small cemeteries were formed by church and fraternal organizations. By the turn of the century, however, many had fallen into disrepair; citizens became outraged over the gross neglect suffered by many of these privately founded cemeteries.
- So, in 1909 the enabling act creating public cemeteries was adopted. The purpose was to assure Californians that cemeteries holding their loved ones would be cared for in a dignified and respectful manner. Today over 256 communities are served by public cemetery districts throughout California.

### ...AND TODAY

- Cemetery districts provide two essential public services: maintaining the gravesides of tens of thousands of California's citizens, and continuing to provide burial services – often in small communities where private cemeteries cannot operate profitably.
- Cemetery districts are faced with difficult challenges, especially financial. To meet these challenges, cemetery districts have made many changes in the way they operate. But there remain two areas where legislative help is needed: stabilizing property tax support and making changes to the Health and Safety Code.

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*Public cemetery districts have been formed by over 250 California communities.*

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*Cemetery districts have made many cost-effective improvements, but there remain two areas where legislative help is needed.*

## CHALLENGES AND RESPONSES

### Cemetery Districts are Restricted from Providing Desired Services

- The State's Health and Safety Code was written to avoid competition between public and private cemeteries. For example, public cemeteries cannot operate mortuaries, conduct funeral activities, build crematoriums, contract mausoleums, or sell memorial markers. In a word, public cemeteries cannot provide the very services that could help them to become self sufficient.
- Located in remote areas – In addition, most public cemeteries are located in small communities and rural areas where private cemeteries cannot operate profitably.
- Providing services for which no charge can be made – Cemetery districts are able to charge for a few services such as burial rights, or opening and closing of graves. However, there is no way to charge fully for all the services provided. For example, cemetery districts have inherited tens of thousands of unendowed plots that must be cared for and hundreds of acres of land with no way to charge for their maintenance.
- Without the ability to compete on equal ground with private cemeteries, the public cemeteries must rely on property tax support to maintain services.

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*There is no way to charge fully or directly for many services.*

## Public Cemeteries Are Working to Become Self Sufficient

- **Becoming more entrepreneurial**

California's public cemeteries are doing more than ever to maximize operational revenue and decrease costs. They are marketing, advertising and merchandising, and are increasing fees where possible. Cemetery districts pursue opportunities to consolidate when it can increase efficiency and decrease costs.

- **Endowments**

Since 1985, all public cemeteries have been required to collect endowments to fund long-term maintenance. It will be many years before these endowments reach the point where they can make a significant contribution to maintenance costs.

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*While public cemeteries are becoming more entrepreneurial, they continue to require property tax support.*

## HOW THE LEGISLATURE CAN HELP

### 1 Support Tests to Determine Which Agencies Merit Tax Support

The California Association of Public Cemeteries supports the following four tests to determine which districts merit tax support:

1. They should be non-enterprise as determined by the State, although there may be enterprise functions.
2. They should be unable to assess fees on a rational and consistent basis to each house or business.
3. They should demonstrate a historical, rational, and logical dependence on property tax revenue.
4. They should have characteristics – such as the high maintenance costs of old plots – that make self sufficiency impossible.

**Cemetery districts that meet these four tests should continue to receive a base of property tax support.**

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*Public cemetery districts must continue to receive a minimum level of tax revenue.*

### 2 Allow Cemetery Districts to Become More Self Sufficient

The California Association of Public Cemeteries urges legislators to support these three changes in the State Health and Safety Codes:

- **Section 9060** currently prevents public cemeteries from providing above-ground mausoleums. Allowing above-ground interments would provide a choice of the type of services desired, save expensive ground space, and increase cemetery revenues.
- **Section 9053** currently restricts cemetery districts from selling monuments or markers. Changing this article would allow them to meet customer needs and create an additional source of revenue.
- Public Cemetery Districts currently do not have a code section that breaks out the ownership of burial plots that are passed down generationally. As we work with legislation to help families use their plots, we ask that you consider support for this legislation as it is brought up during this session.

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*Three code changes that would permit cemetery districts to become more self sufficient.*

# LOOKING TO THE FUTURE

## What Does the Future Look Like for Cemetery Districts?

- Cemetery districts continue to provide critical community services – burial of the dead, and dignified care for the plots of past generations – often in locations far from private cemeteries.
- Public cemeteries have successfully cut costs, increased efficiency, begun endowing plots, and achieved cost-effective consolidations so as to be able to operate with diminished State support.
- It is not possible for cemetery districts to generate enough revenue to operate without some property tax support. Cemetery districts are seeking three code changes that would allow us to provide the services desired by our customers and to generate additional needed revenue.

## California Cemetery Districts at a Glance

- Cemetery districts were formed by a vote of citizens to perform necessary services others did not provide.
- There are 256 cemetery districts located throughout California.
- Cemetery districts maintain and care for thousands of old burial plots for which there is no way to charge fees.
- The California Association of Public Cemetery Districts has 162 members that operate 317 cemeteries.
- Our members bury about 20,000 people per year.
- Today, cemetery districts receive about \$11 million annually in property tax revenue, a 34 percent cut since 1991.
- Non-enterprise districts, on average, rely on the property tax for 70 percent of their revenue. By cutting costs and pushing for maximum revenues, cemetery districts have cut reliance on the property tax to only 50 percent of income.

*Public cemeteries have found many ways to cut costs and increase revenues. However, they must continue to receive some property tax support.*

# California Public Cemetery Districts

California Association of Public Cemeteries

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