

LAFCo File No: 2022-0001

***Consolidation of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District
into the Plumas County Cemetery District***

Summary

The Local Agency Formation Commission (LAFCo) of Plumas County passed Resolution No. 2022-0006 initiating the consolidation of Quincy LaPorte Cemetery District (QLCD) with Meadow Valley Cemetery District (MVCD) for the purpose of allowing for cost efficiencies and economies of scale in district operations. The consolidation would result in the existing cemetery districts being extinguished, and a new successor agency formed called Plumas County Cemetery District. All income sources, assets, cash balances, and debts of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District shall be transferred to the consolidated district. All LAFCo, Plumas County, and State of California costs associated with this Consolidation are borne by Plumas LAFCo as the initiating agency.

The consolidated district would contain all the territory now included in each separate district. A map showing the boundaries and sphere of influence of the proposed Plumas County Cemetery District is included with the proposed resolution as ***Exhibits A and B***. The resolution initiating the proposal ***Exhibit D***, a Preliminary Exemption Assessment ***Exhibit C***, and a Plan for Services ***Exhibit E*** are also attached to the proposed resolution.

Recommendation

After considering the proposed consolidation and its compliance with LAFCo law and Commission policy, Staff recommends that the Commission approve the proposal, subject to conditions set forth in the staff report and proposed Resolution 2023-0007 (***Attachment 1***).

Suggested motions

- Adopt proposed Resolution 2023-0007 approving the consolidation of QLCD with MVCD, with the newly formed district identified as the successor agency in all cases subject to specified terms and conditions (***Attachment 1***).
- Adopt proposed Resolution 2023-0007 determining that this proposed formation and reorganization qualifies for an exemption to the California Environmental Quality Act under Class 20 under CEQA Guidelines section 15378(b)(5), which qualifies this consolidation as an organizational or administrative activity of governments that will not result in direct or indirect physical changes in the environment.

Proposal and History

There are nine cemetery districts that serve Plumas County. In the 2019 Cemetery District Sphere of Influence Study and the 2022 Cemetery District Sphere of Influence Study, Crescent Mills Cemetery District, Cromberg Cemetery District, and Meadow Valley Cemetery District were recommended for reorganization with neighboring cemetery districts. The potential reorganization of Meadow Valley Cemetery District with Quincy LaPorte Cemetery District was identified as the most pressing and immediate one.

As of 2019, Meadow Valley Cemetery District was considered well-managed and well operated and a coterminous SOI was confirmed for the District, indicating no anticipated boundary changes in the near term. However, since that time, the Meadow Valley CD Board of Directors submitted a letter to the County Supervisor of District 4 indicating their struggles, and because of those struggles, the intent of the entire Board to retire as of November 1, 2020. The Board then agreed to stay on until the end of 2022. The District's letter cited several issues of concern for a majority of cemetery districts in the State and highlighted struggles with maintaining a full and engaged board, particularly given the degree to which these districts rely on the volunteer time of board members to operate.

The Plumas Local Agency Formation Commission prepared and adopted a Municipal Service Review and Sphere of Influence Study calling for the reorganization of Quincy LaPorte Cemetery District with Meadow Valley Cemetery District pursuant to §56375 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.). On April 11, 2022, LAFCo approved amendments to Quincy LaPorte CD's and Meadow Valley CD's SOI, indicating the anticipated reorganization of Quincy LaPorte CD with Meadow Valley CD.

On June 13, 2022, Plumas LAFCo passed and adopted Resolution 2022-0006 initiating the consolidation of Quincy LaPorte Cemetery District (QLCD) with Meadow Valley Cemetery District (MVCD) for the purpose of allowing for cost efficiencies and economies of scale in district operations.

LAFCo is empowered to initiate consolidation according to Government Code Section 56375(a)(2)(A). Pursuant to Government Code Section 56375(a)(3), the Commission may only initiate a district consolidation if the consolidation is consistent with a recommendation or conclusion of a study, including a special study, Sphere of Influence study, or Municipal Service Review. All six of the subject districts have been reviewed in MSRs adopted by this Commission. Reorganization was recommended for each of the six districts in the MSRs.

On February 21, 2023, LAFCo sent out a memo to affected agencies within the two districts notifying the proposed consolidation and requesting a review and any comments. One comment was received from the County Department of Environmental Health supporting the consolidation.

It is the aim of this reorganization to ensure continued services within MVCD's cemetery following the resignation of the entire Board at the end of 2022. To that end, it was planned that services would be taken on by the consolidated district by January 1, 2023. However, the consolidation process was delayed due to inconsistent records regarding the Meadow Valley Cemetery District Boundaries between the County Assessor's Office and the Board of Equalization records.

A boundary description from the District's formation in 1924 was found by the District. Subsequently, LAFCo submitted a request to the Board of Equalization to correct the boundaries in their records as they have been incorrect since the time of recording. The correction is in the process of being made.

Cemetery Services

Quincy LaPorte Cemetery District provides cemetery-related services, including the interment of caskets and cremated remains, funeral services associated with lowering of remains and settling of tombstones, provision of cremation niches, and maintenance of grounds on a year-round basis. The District offers services at three cemetery facilities within its boundaries, including Quincy Cemetery, LaPorte Cemetery, and East Quincy Cemetery. The District also serves non-residents and charges them additional fees. Additionally, QLCD provides contract burial services to Meadow Valley Cemetery District.

Meadow Valley Cemetery District operates and maintains Meadow Valley Cemetery, including sales of fully sized and cremated remain plots, opening, and closing of cremated remain plots, and regular maintenance of the property from May to October.

Finances and Operations

Primary revenue sources include property taxes (79 percent) and sales of plots and other fees (18 percent); timber yield taxes, interest, reimbursements and donation revenue sources made up less than three percent of all income. The District has an endowment care fund and provides endowment care to its cemeteries as required by law. The principal act also requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners.

For Meadow Valley Cemetery District primary revenue sources are property taxes, and burial and endowment fees. MVCD maintains an endowment care fund and provides endowment care to its cemeteries as required by law.

All income sources, assets, cash balances, and debts of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District will be transferred to the consolidated district.

Two service divisions or areas (zones) of benefit will be established by the Plumas County Cemetery District to ensure that all income and reserves collected or accumulated within each of the two dissolved districts continue to be used solely for cemetery operations and maintenance within the respective dissolved districts. The service zones, areas of benefit, or other structures will correspond to the respective existing service territory of the dissolved Quincy LaPorte Cemetery District and Meadow Valley Cemetery District.

Property Tax Apportionment

Because this proposal will create a new district (in place of the two existing districts), the property tax apportionment is subject to the provisions of Government Code Section 56810 a (2), which states the Commission shall determine the amount of property tax revenue to be exchanged by the affected local agencies. In a case where the proposal would transfer all of an agency's service responsibilities to the new agency, the amount of property tax to be transferred to the new agency is equivalent to the combined amounts of tax revenue generated within the existing two districts.

Provisional Appropriations Limit

In 1979 voters passed Proposition 4, establishing what is referred to as the "Gann Limit." Also known as an "appropriations limit," this is the maximum amount of tax proceeds that an agency may spend each fiscal year (note: the Gann Limit does not apply to revenues from assessments, fees, or rates). Government Code §56811 requires LAFCo to establish a provisional appropriations limit for a newly formed district. The permanent appropriation limit will be established by the District Board of Directors and presented to the voters at the first district election held following the first full fiscal year of operation. Once the permanent limit is established, the district will adjust it annually based on a formula involving population growth and the Consumer Price Index.

Personnel

QLCD relies on a full-time General Manager and part-time/seasonal staff to conduct regular maintenance at the three cemeteries.

MVCD relies on one part-time seasonal maintenance person to handle most maintenance around the cemetery. The employee provides services May thru October and averages about 20 hours of work per week during that time.

The current full-time, part-time, and seasonal employees of the QLCD and MVCD are planned to be transferred to and become employees of the Plumas County Cemetery District. The terms and conditions of employment for the employees of the Plumas County Cemetery District will be as determined by the Board of Trustees of the Consolidated District.

Sphere of Influence

The Plumas Local Agency Formation Commission prepared and adopted a Municipal Service Review and Sphere of Influence Study calling for the reorganization of Quincy LaPorte Cemetery District with Meadow Valley Cemetery District pursuant to §56375 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.) The Consolidation is consistent with the Municipal Service Review and Sphere of Influence Study of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District as adopted in Plumas LAFCo Resolution 2022-0004 adopted on April 11, 2022.

Boundary

The boundaries for the new Plumas County Cemetery District encompass approximately 596 miles and would include all the territory in each of the two districts.

CEQA Compliance

Plumas LAFCo, acting as Lead Agency, determined the formation and reorganization are exempt from the California Environmental Quality Act reflecting LAFCo's independent judgment and analysis, and concludes that the Consolidation is not a project pursuant to State CEQA Guidelines section 15378(b)(5) because the Consolidation is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment.

The Preliminary Exemption Assessment further reflects LAFCo's independent judgment and analysis, and concludes that the Consolidation is categorically exempt from CEQA review pursuant to State CEQA Guidelines 15320 because the Consolidation is a change in organization which does not change the geographical area in which the two agencies provide services.

Compliance with Applicable Plans

The County of Plumas is the applicable land use authority within the proposed district's boundaries. The territory within MVCD has a wide variety of zoning designations, including residential, commercial, recreation, agricultural preserve, general forest, and timberland production. While within the territory of QLCD, the majority of land uses are U.S. Forest Service land and agriculture, which limits opportunities for residential and commercial development. Additionally, the District contains residential, commercial, and industrial uses.

Note that the proposed formation and reorganization will not directly affect existing or future land uses and is consistent with applicable plans, such as the County General Plan.

Terms and Conditions

As noted above, in line with the legislature's directive to encourage reorganizations that result in the consolidation of services, the Commission must approve or conditionally approve the

proposal. LAFCo staff has reviewed the requested terms and conditions contained within the initiating resolution and recommends the Commission incorporate all of them. In addition, staff recommends an additional conditions:

- The current property tax apportionments of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District shall be transferred to the new Plumas County Cemetery District.
- The current appropriations limits of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District shall be transferred to the new Plumas County Cemetery District.
- The District shall develop Zones of Benefit to track funds from QLCD and MVCD separately.
- The Board of Trustees shall consist of a three-member Board—one nominated by MVCD and two nominated by QLCD—to serve staggered terms by appointment of the Board of Supervisors.

GOVERNING LAW AND LAFCo POLICY

Generally, Government Code §56000 *et seq.* governs proceedings. The proposal largely complies with LAFCo’s legal and policy requirements, as summarized below:

GOVERNING LAW

LAFCo is charged with applying the policies and provisions of the Cortese-Knox-Hertzberg Act to its decisions regarding annexations, incorporations, reorganizations, and other changes of government.

Factors to be considered in the review of a proposal shall include, but not be limited to, all of the following according to Section 56668 of the Government Code:

- **Population, and population density; land area and land use; per capita assessed valuation; topography, natural boundaries, and drainage basins; proximity to other populated areas; the likelihood of significant growth in the area, and in adjacent incorporated and unincorporated areas, during the next 10 years.**

The territory is inhabited and includes a wide variety of land uses and designations given the expansiveness of the boundaries of the two districts. The area is entirely unincorporated.

No or slow growth is anticipated within the territory. There are also no significant planned or proposed residential or commercial developments within its boundaries.

- **The need for organized community services; the present cost and adequacy of governmental services and controls in the area; probable future needs for those services and controls; probable effect of the proposed incorporation; formation, annexation, or exclusion and of alternative courses of action on the cost and adequacy of services and controls in the area and adjacent areas. “Services,” as used in this subdivision, refers to governmental services whether or not the services are services, which would be provided by local agencies subject to this division, and includes the public facilities necessary to provide those services.**

<i>The proposed Consolidated District will ensure continued cemetery services within both districts.</i> <i>Meadow Valley Cemetery District Board of Directors submitted a letter to the County Supervisor of District 4 indicating their struggles in maintaining a full and engaged board, particularly given the degree to which these districts rely on the volunteer time of board members to operate and the intent of the entire Board to retire as of November 1, 2020, which was extended until the end of 2022. It is the aim of this reorganization to ensure continued services within MVCD's cemetery following the resignation of the entire Board.</i> <i>All income sources, assets, cash balances, and debts of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District will be transferred to the consolidated district. Because Zones of Benefit will be formed within the consolidated district with the same revenues continuing to be directed to the cemetery services within the respective districts, it is not anticipated to impact the cost and or adequacy of services within the subject area or adjacent areas.</i>
• The effect of the proposed action and of alternative actions, on adjacent areas, on mutual social and economic interests, and on the local governmental structure of the county. <i>The proposed reorganization is not expected to result in noticeable impacts on other agencies or result in adverse impacts on various social and economic interests.</i>
• The conformity of both the proposal and its anticipated effects with both the adopted commission policies on providing planned, orderly, efficient patterns, of urban development, and the policies and priorities set forth in Section 56377. <i>Analysis of the project's consistency with adopted LAFCo policies is addressed in a subsequent section of this report.</i>
• The effect of the proposal on maintaining the physical and economic integrity of agricultural lands, as defined by Section 56016. <i>The proposed reorganization of the two agencies does not include expansion of the current service areas. The current levels of development in the area are not expected to be directly affected by this proposal, and it is therefore unlikely that current agricultural uses within the area will be affected.</i>
• The definiteness and certainty of the boundaries of the territory, the nonconformance of proposed boundaries with lines of assessment or ownership, the creation of islands or corridors of unincorporated territory, and other similar matters affecting the proposed boundaries. <i>The boundaries of the subject territory include the entire territory within the boundaries of Meadow Valley Cemetery District and Quincy LaPorte Cemetery District. The boundaries of the proposed district are clearly defined in the map (Exhibits A and B)</i>
• Consistency with city or county general and specific plans. <i>As discussed in the above section on Planning Consistency, the current land use does not conflict with the General Plan of Plumas County and the proposed reorganization is consistent with the County General Plan.</i>
• The Sphere of Influence of any local agency which may be applicable to the proposal being reviewed. <i>The subject territory within the Sphere of Influence is consistent with the Municipal Service Review and Sphere of Influence Study/Update of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District as adopted in Plumas LAFCo Resolution 2022-0004 adopted on April 11, 2022.</i>

• The comments of any affected local agency or other public agency. <i>One comment was received from the County Department of Environmental Health supporting the consolidation.</i>
• The ability of the newly formed or receiving entity to provide the services which are the subject of the application to the area, including the sufficiency of revenues for those services following the proposed boundary change. <i>Because Zones of Benefit will be formed within the consolidated district with the same revenues continuing to be directed to the cemetery services within the respective districts, it is not anticipated to negatively impact the cost and or sufficiency of revenues within the subject area. There may be efficiencies gained from the consolidation resulting in certain cost reductions for expenses that are currently duplicated, such as for an accountant.</i>
• The extent to which the proposal will affect a city or cities and the county in achieving their respective fair shares of the regional housing needs as determined by the appropriate council of governments consistent with Article 10.6 (commencing with section 65580) of Chapter 3 of Division 1 of Title 7. <i>This proposal will neither assist nor detract from the County's ability to achieve its RHNA targets.</i>
• Any information or comments from the landowner or owners, voters, or residents of the affected territory. <i>No comments have been received from the public regarding the proposed reorganization; however, the MVCD Board has expressed its continued need for this reorganization to occur.</i>
• Any information relating to existing land use designations. <i>This issue is discussed in detail in a preceding section of the report.</i>
• The extent to which the proposal will promote environmental justice. As used in this subdivision, "environmental justice" means the fair treatment of people of all races, cultures, and incomes with respect to the location of public facilities and the provision of public services. <i>Because no change in the present use of the property will result from the reorganization, this proposal will neither promote nor detract from environmental justice.</i>

PLUMAS LAFCo GENERAL & SPECIFIC POLICIES

Plumas LAFCo policy is to evaluate proposals for consolidation, in the same manner, it evaluates district formation; after reviewing the Plan for Services and other data, the Commission will determine whether the districts' organizations and operations can be feasibly combined.

General Policies:

Communication between local agencies is encouraged.	Consistent
Urban development proposals shall include annexation to a city or district where possible. <i>The proposal to reorganize two existing districts into a new district is not an urban development proposal.</i>	Not Applicable
LAFCo will discourage urban sprawl and will normally deny proposals that result in sprawl.	Consistent

<i>This reorganization will not result in urban sprawl as characterized in LAFCo policy.</i>	
Environmental consequences (CEQA) shall be considered.	
<i>Plumas LAFCo is acting as Lead Agency for the project and has determined it to be categorically exempt from the provisions of CEQA.</i>	Consistent
LAFCo will encourage applications that improve the regional balance between jobs and housing.	
<i>This proposal will neither improve nor detract from the regional jobs/housing balance.</i>	Not Applicable
LAFCo will favor proposals that promote compact urban form and infill development.	
<i>This reorganization will not directly result in an increase in the area's level of development. However, the proposal will ensure the continued level of services within the territory and secure the continued provision of cemetery services to the community.</i>	Consistent
Government structure should be simple, accessible, and accountable.	
<i>Both districts appear to be accessible and accountable, and the proposed reorganization has been conducted in an open and public manner. The governance structure of the consolidated district will promote good governance by addressing the struggles of vacancies on the boards of small of districts.</i>	Consistent
Agencies must provide documentation that they can provide service within a reasonable period of time.	
<i>Plumas LAFCo's Municipal Service Review and Sphere of Influence Study have provided documentation that indicates the new agency will be capable of continuing the present level of service to the subject territory.</i>	Consistent
Efficient services are obtained when proposals:	
a. Utilize existing public agencies. b. Consolidate activities and services. c. Restructure agency boundaries to provide more logical, effective, and efficient services.	Consistent
<i>This proposal will consolidate the organizations, facilities and services currently provided by the two districts to ensure continued efficient service provision.</i>	
Adverse impacts on adjacent areas, social and economic interests and the local government structure must be mitigated.	
<i>There do not appear to be adverse impacts, which require mitigation.</i>	Consistent
Conformance with general and specific plans required.	
<i>The proposal does not conflict with the County's General Plan.</i>	Consistent

Boundaries:	
a. Definite boundaries are required.	
b. Boundaries that are favored:	
• Create logical boundaries & eliminate islands or illogical boundaries.	
• Follow natural or man-made features and include logical service areas.	
c. Boundaries that are disfavored:	Consistent
• Split neighborhoods or communities.	
• Result in islands, corridors, or peninsulas.	
• Are drawn for the primary purpose of encompassing revenue-producing territories.	
• Create areas where it is difficult to provide services.	
<i>The boundaries of the proposal are based on the combination of the existing jurisdictional boundaries of the two districts.</i>	
Revenue neutrality is required for all proposals.	Consistent
Agricultural and Open Space Land conservation standards are:	
a. The proposal must lead to planned, orderly and efficient development.	
b. An approved Sphere of Influence Plan is required.	
c. Findings with respect to alternative sites are required.	Not Applicable
d. Impact on adjacent agricultural/open space lands must be assessed.	
<i>As discussed in the above section on Planning Consistency, this proposal will not result in conversion of Agricultural or Open Space lands.</i>	
Need for services must be established, and exists when:	
a. A public health and safety threat exists.	
b. The residents have requested extension of non-growth-inducing community services.	
c. The subject area is likely to be developed for urban use within 5 years.	Consistent
<i>The districts already provide service to the subject territory. The proposed reorganization will ensure the subject territory continues to receive an efficient level of service.</i>	
Exceptions are justified on the following grounds:	
a. Unique	
b. Standards conflicts	
c. Quality/Cost	
d. No alternative is available	

CONSOLIDATION POLICIES

Consistency with LAFCO policies required	Consistent
Unmet Needs. <i>District formation encouraged in areas with a need for services that are not met by an existing agency</i>	Not Applicable
Plan for services required.	
<i>Plumas LAFCO has provided sufficient documentation, which assures the continuation of existing services at the same or improved level.</i>	Consistent
LAFCo will establish the service pattern	
<i>The Commission will establish the service pattern by adoption of a resolution on the proposal.</i>	Consistent

Consistency (with general and applicable specific plans) required	
<i>The reorganization of the two districts will not conflict with the County's General Plan nor with any specific plans.</i>	Consistent
Conflicts (with other agencies) not permitted.	Consistent
Public benefit considered	
<i>A discussion of the public benefits associated with the reorganization is included in the Remarks and Conclusion of the LAFCo staff report.</i>	Consistent
Fiscal Solvency required.	
<i>Consolidation of the two agencies will ensure sustained fiscal solvency.</i>	Consistent
County Service Area Formation Requirements	Not Applicable

COMMENTS FROM THE PUBLIC AND FROM AFFECTED AGENCIES

No unfavorable comments or objections have been received from agencies affected by the proposal or from the public. One letter of support was received from the County Department of Environmental Health.

Remarks and Conclusion

Meadow Valley Cemetery District has been facing several issues similar to cemetery districts in the State and highlighted struggles with maintaining a full and engaged board. MVCD has previously approached Quincy LaPorte CD regarding reorganization, consolidation, or a joint powers agreement between the two agencies; however, while the two agencies moved closer to an agreement, discussions continued to be stalled. Additionally, the consolidation process was delayed due to inconsistent records regarding the Meadow Valley Cemetery District Boundaries between the County Assessor's Office and the Board of Equalization records.

Consolidation of the two districts promotes the efficiency of services, which is a guiding goal of LAFCOs, by eliminating superlative agencies that are struggling to remain active and meet the legal requirements of public agencies.

The consolidated district named Plumas County Cemetery District will be the successor agency of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District.

The proposed consolidation does not appear to result in any adverse impacts on any other agency's ability to provide services. The proposal is consistent with LAFCo law and Commission policy.

Staff recommends approval of the consolidation and has prepared a draft resolution (**Attachment 1**) to that effect.

cc: Meadow Valley Cemetery District
 Quincy LaPorte Cemetery District

RESOLUTION NO. 2023-0007
Of
The Plumas Local Agency Formation Commission
in
Plumas County, California

Making Determinations and Approving the Consolidation of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District

WHEREAS, Resolution 2022-0006 initiating consolidation of Quincy LaPorte Cemetery District (QLCD) and Meadow Valley Cemetery District (MVCD), organized under the provisions of Health and Safety Code Section 9000, et seq, was adopted and passed by the Plumas Local Agency Formation Commission on June 13, 2022. The resolution proposes a reorganization resulting in the dissolution of both districts and the formation of a new successor district (Plumas County Cemetery District), and the transfer of income sources, assets, cash balances, debts, and responsibilities of QLCD and MVCD to the new Plumas County Cemetery District. Said resolution complied with all the requirements of law and the Commission; and,

WHEREAS, the proceedings for this reorganization are governed by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Section 56000 *et seq.* of the Government Code; and,

WHEREAS, on April 11, 2022, the Plumas Local Agency Formation Commission prepared and adopted a Municipal Service Review and Sphere of Influence Study for Quincy LaPorte Cemetery District with Meadow Valley Cemetery District calling for the reorganization; and,

WHEREAS, the Consolidation is consistent with the Municipal Service Review and Sphere of Influence Update of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District as adopted in Plumas LAFCo Resolution 2022-0004 adopted on April 11, 2022; and,

WHEREAS, Plumas LAFCo, as the lead agency acting as the Lead Agency for this project in accordance with the provisions of the California Environmental Quality Act, has reviewed the reorganization proposal and has found that it qualifies for categorical exemption from CEQA review pursuant to State CEQA Guidelines 15320 because the Consolidation is a change in organization which does not change the geographical area in which the two agencies provide services; and,

WHEREAS, at the time and in the manner provided by law, the Executive Officer gave notice of the date, time, and place of a public hearing by the Commission upon said resolution, including mailed notice to affected and subject agencies and published notice in newspapers of general circulation in order to that ensure agencies, affected citizens and landowners were aware of the proposal; and,

WHEREAS, the Executive Officer has reviewed the resolution and has prepared a report including staff recommendations thereon within the time required by law and has furnished copies of said report to the Commission and to all other persons required by law to receive it; and,

WHEREAS, the Commission has heard all interested parties desiring to be heard at the public hearing and considered the application and report by the Executive Officer and all other relevant evidence and information presented at said hearing;

NOW, THEREFORE, the Plumas Local Agency Formation Commission determines the following:

1. The foregoing recitals are true and correct.
2. The territory comprises approximately 596 square miles or 381,440 acres more or less and is found to be inhabited.
3. The Commission adopts the determinations regarding consistency with LAFCo Policies contained in the staff report for this reorganization and incorporates them by reference herein.
4. The change of organization is assigned the following distinctive short-term designation:
Plumas LAFCo File No. 2022-0001: Consolidation of Quincy LaPorte and Meadow Valley Cemetery District into the Plumas County Cemetery District
5. The boundaries, as set forth in this reorganization (or as amended by action of the Commission), are hereby approved as submitted and are as described in **Exhibits "A" and "B"** Map attached hereto and by this reference incorporated herein subject to the terms and conditions included.
6. The Commission finds that this project is categorically exempt from CEQA review pursuant to State CEQA Guidelines 15320 because the Consolidation is a change in organization, which does not change the geographical area in which the two agencies provide services. **Exhibit "C"**
7. This reorganization consists of the following jurisdictional changes:
 - *Quincy LaPorte Cemetery District and Meadow Valley Cemetery District* – Consolidation into Plumas County Cemetery District

NOW, THEREFORE, the Commission resolves and orders the following:

1. Conditions

1.1. Approval of Proposal

The proposal is to form the Plumas County Cemetery District, which is to include all the territory formerly in the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District. In addition to LAFCo's Terms and Conditions, this reorganization shall be subject to terms and conditions as stated in the initiating resolution included in the following documents all of which documents are by this reference incorporated herein:

- Resolution No 2022-0006 adopted June 13, 2022 by the Plumas LAFCO; (**Exhibit "D"**)
- Maps of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District Boundaries and Sphere of Influence;
- Preliminary Exemption Assessment
- Staff Report/Plan for Services developed by Plumas LAFCo (**Exhibit E**)

1.2. Transfer of Services

The authority of Quincy LaPorte Cemetery District to provide cemetery services and the authority of the Meadow Valley Cemetery District Boundaries to provide cemetery

services is hereby transferred to the Plumas County Cemetery District entirely, and Plumas County Cemetery District is hereby designated as the “successor agency” to both the Quincy LaPorte Cemetery District and the Meadow Valley Cemetery District with respect to such services. Plumas County Cemetery District shall succeed to all licenses, permits and authorities and all obligations and responsibilities of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District

1.3. Benefit Zones

Two service divisions or areas (zones) of benefit shall be established by the Plumas County Cemetery District to ensure that all income and reserves collected or accumulated within each of the two dissolved districts continue to be used solely for cemetery operations and maintenance within the respective dissolved districts. The service zones, areas of benefit, or other structures will correspond to the respective existing service territory of the dissolved Quincy LaPorte Cemetery District and Meadow Valley Cemetery District.

1.4. Effective Date

This reorganization shall be effective upon the recordation of the Certificate of Completion, which shall take place after compliance with the terms and conditions stated in this resolution and before April 1, 2024.

1.5. The Plumas County Cemetery District is hereby authorized to perform cemetery services.

2. Financial Conditions

2.1. Transfer of Property

As specified in the Resolution of initiation, after the effective date of this resolution, all resources and assets of both the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District, including facilities, equipment, fixtures, tools, vehicles, real property, as well as management and control thereof, will be transferred to and accepted by the Plumas County Cemetery District upon the effective date of this reorganization. The Plumas County Cemetery District will accept such assets “as-is” with all leases or other liabilities attached thereto.

2.2. Transfer of Revenues, Expenses, Assets and Fund Balances

After the effective date of this reorganization, the revenues, expenses, assets, and fund balances of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District will be transferred to the Plumas County Cemetery District.

2.3. Property Tax Transfer

After the effective date of this reorganization, all revenues from property tax collected within and attributable to the jurisdiction of each district shall be transferred to the Plumas County Cemetery District upon the effective date of this reorganization.

2.4. Use of Assessment Roll

The regular county assessment roll will be utilized for this change of organization.

2.5. Appropriations Limit

Pursuant to Section 7902.7 and Article XIIIB of the State Constitution, the Commission hereby transfers the existing appropriations limits of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District to the successor Plumas County Cemetery District, as the agency’s provisional appropriations limit, as of the effective date of this reorganization.

2.6. Bonded Indebtedness

No existing bonded indebtedness shall be affected by this change of organization.

2.7. Insurance

The newly formed Plumas County Cemetery District shall make provisions to ensure liability and property insurance is appropriately updated prior to the Certificate of Completion recordation.

3. Operational Conditions

3.1. Ordinances and Resolutions

All Quincy LaPorte Cemetery District and Meadow Valley Cemetery District ordinances, resolutions, policies, and fee schedules are hereby extended to the Plumas County Cemetery District. unless and until superseding ordinances, resolutions, policies, and fee schedules are adopted by the Plumas County Cemetery District.

3.2. Service Plan

The Plan for Services provided in the Plumas LAFCo Staff Report regarding this consolidation, shall guide the Board of Trustees of the Plumas County Cemetery District as to the manner in which services are to be provided in the affected territory.

3.3. Board of Trustees

The initial Board of Trustees of the Plumas County Cemetery District shall be comprised of three members, pursuant to Health and Safety Code Section 9020 consisting of two nominated Trustees from the Quincy LaPorte Cemetery District and one nominated Trustee from Meadow Valley Cemetery District, based on nomination of their respective Boards. The terms for two Trustees shall expire in four years and for one member in two years, to be determined by the incoming Board of the New District. Trustees will be appointed by the County Board of Supervisors.

3.4. Personnel and Retirement

The current full-time, part-time, and seasonal employees of the QLCD and MVCD shall be transferred to, and become employees of the Plumas County Cemetery District. The terms and conditions of employment for the employees of the Consolidated District shall be as determined by the Board of Trustees of the Consolidated District.

4. Spheres of Influence

4.1. Sphere of Influence

The Sphere of Influence for Plumas County Cemetery District will include the territory included in the Municipal Service Review and Sphere of Influence Study consisting of the entirety of the territory within Quincy LaPorte Cemetery District and Meadow Valley Cemetery District as adopted in Plumas LAFCo Resolution 2022-0004 adopted on April 11, 2022.

5. Commission Directions to Staff

- 5.1. LAFCo is the conducting authority for this reorganization. In accordance with the provisions of Section 57000 of the Government Code and with Plumas LAFCo Policies, the Commission hereby directs the Executive Officer to schedule a protest hearing for this matter after the expiration of the reconsideration period specified by Section 56895; to conduct the hearing for this reorganization; and, upon completion of the hearing, to

take action as appropriate in accordance with LAFCo Policies and the requirements of Chapter 3, Part 4 of Division 3 of the California Government Code.

- 5.2. The Executive Officer is hereby directed to transmit a certified copy of this resolution to each affected agency, as provided for in Government Code Section 56882.
- 5.3. The Executive Officer is hereby directed to file a Notice of Exemption to the provisions of CEQA.
- 5.4. The map, if amended by action of the Commission, will be revised and checked at the expense of LAFCo, prior to filing of the Certificate of Completion. The Map must contain the following information: LAFCo File 2022-0001 Consolidation of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District into the Plumas County Cemetery District.
- 5.5. The Executive Officer is directed to record a Certificate of Completion for this proposal upon expiration of the 30-day reconsideration period.
- 5.6. Completion of proceedings shall be concluded within one year after the adoption of this resolution. If the proceedings are not concluded within one year after the passage of this resolution, all proceedings shall be terminated unless a request for an extension is submitted to LAFCo prior to the expiration date.

The foregoing resolution was duly passed by the Plumas Local Agency Formation Commission at a regular meeting held on December 11, 2023, by the following roll call vote:

Ayes:

Noes:

Abstentions:

Absent:

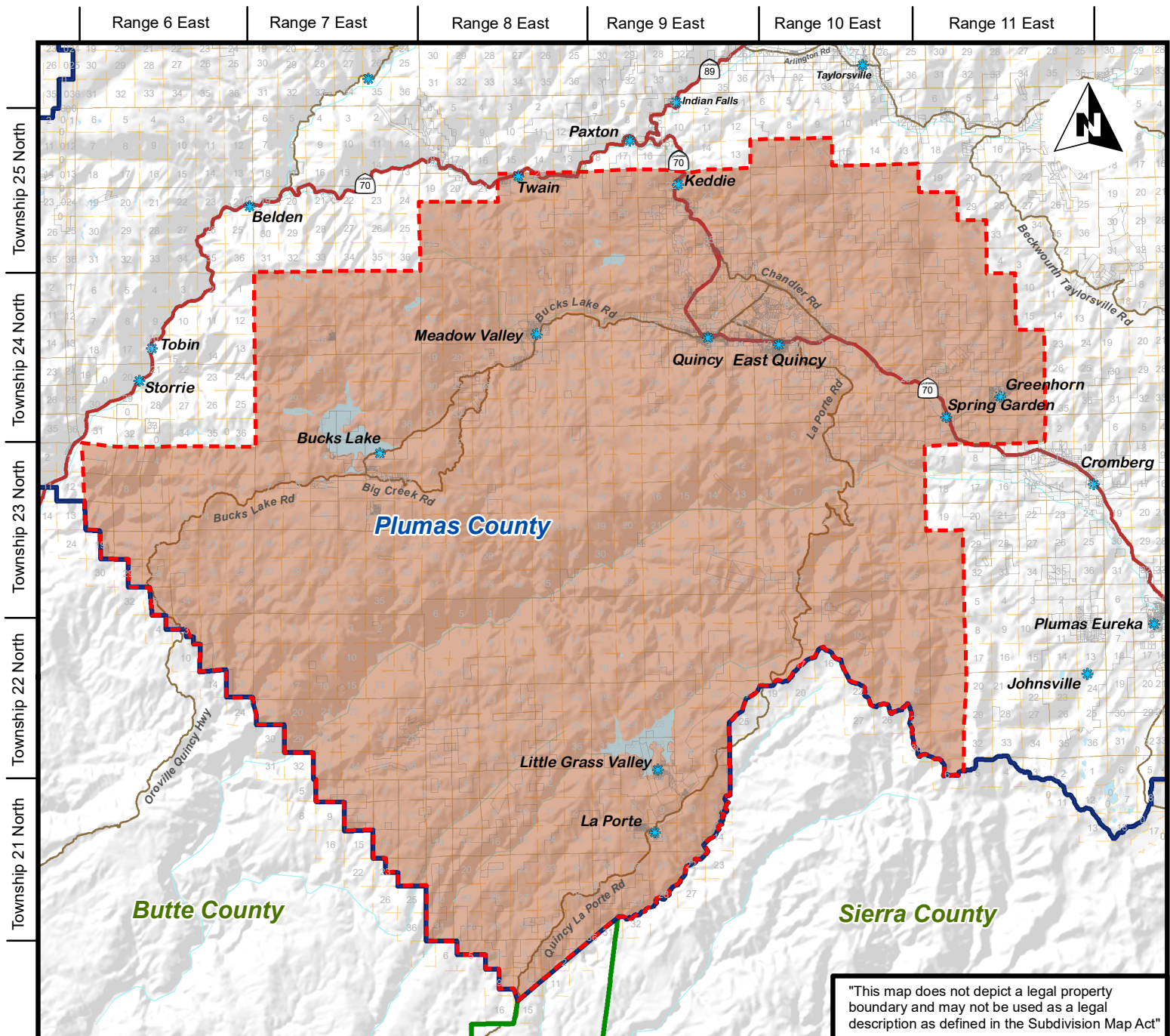
Signed and approved by me after its passage this 11th day of December, 2023.

Kevin Gross, Chair -
Plumas LAFCo

Attest:

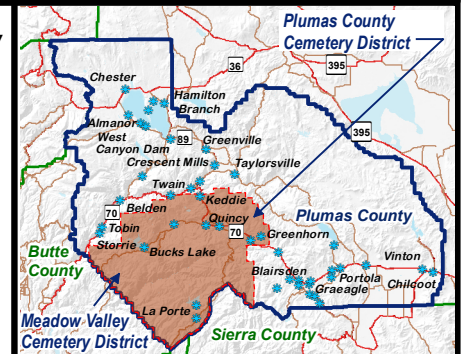
Jennifer Stephenson, Executive Officer

PLUMAS LOCAL AGENCY FORMATION COMMISSION QUINCY LA PORTE AND MEADOW VALLEY CEMETERY DISTRICTS INTO PLUMAS COUNTY CEMETERY DISTRICT

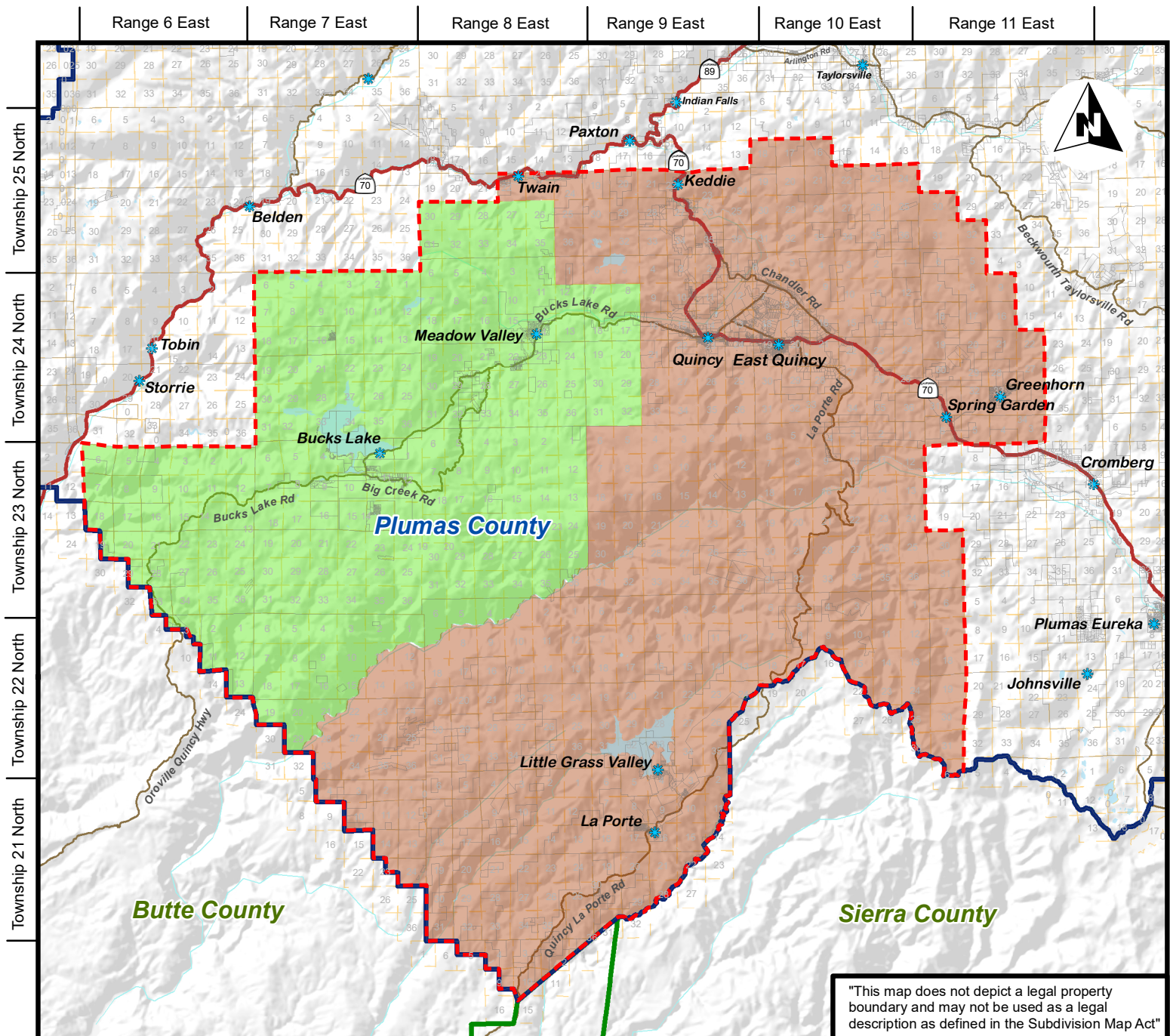


Legend

- Communities
 - Plumas County Boundary
 - County Boundaries
 - Highways
 - Roads
 - Parcels
 - Sectional Grid (MDB&M)
 - Plumas County Cemetery District
 - Plumas County Cemetery District Proposed Sphere of Influence Boundary
- Plumas County Cemetery District and Sphere of Influence Boundary**
- LAFCo Resolution:
Adopted:
Plumas LAFCo
- Map Created 12/4/2023



PLUMAS LOCAL AGENCY FORMATION COMMISSION QUINCY LA PORTE AND MEADOW VALLEY CEMETERY DISTRICTS INTO QUINCY CONSOLIDATED CEMETERY DISTRICT

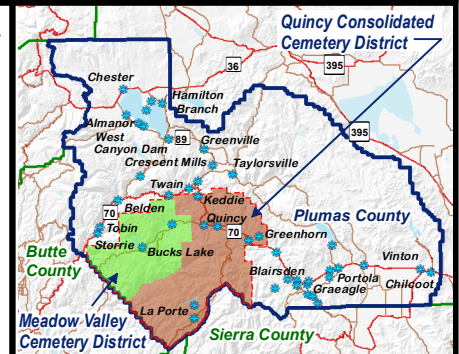


Legend

- Communities
 - Plumas County Boundary
 - County Boundaries
 - Highways
 - Roads
 - Parcels
 - Sectional Grid (MDB&M)
 - Quincy LaPorte Cemetery District
 - Meadow Valley Cemetery District
 - Quincy Consolidated Cemetery District Proposed Sphere of Influence Boundary
- 0 1.5 3 6 Miles
- Quincy Consolidated Cemetery District and Sphere of Influence Boundary**
- LAFCo Resolution:
Adopted:
Plumas LAFCo
- Map Created 10/3/2023



"This map does not depict a legal property boundary and may not be used as a legal description as defined in the Subdivision Map Act"



NOTICE OF EXEMPTION

TO: County Clerk
County of PLUMAS

FROM: Plumas LAFCo
5050 Laguna Blvd #112-711
Elk Grove, CA 95758

PROJECT TITLE: Plumas LAFCo File 2022-0001: Consolidation of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District into the Plumas County Cemetery District

PROJECT LOCATION: Quincy and Meadow Valley in Plumas County

DESCRIPTION OF PROJECT:

The proposed project involves the consolidation of the entirety of the territory within Quincy LaPorte Cemetery District and Meadow Valley Cemetery District into the Plumas County Cemetery District

NAME OF PUBLIC AGENCY APPROVING PROJECT:

Plumas Local Agency Formation Commission

NAME OF PERSON OR AGENCY CARRYING OUT THE PROJECT:

Plumas Local Agency Formation Commission

EXEMPT STATUS:

Class 20 Categorical Exemption, "Changes in Organization of Local Agencies," CEQA Guidelines Section 15320 per Public Resources Code Section 21084 and 14 CCR 15320(b) as a project determined not to have a significant effect on the environment

REASONS WHY THIS PROJECT IS EXEMPT:

This action is Exempt from the California Environmental Quality Act pursuant to Section 15301b of the CEQA Guidelines (Class 20) as the formation would not result in any change in services since the these districts already serve the affected territory and 15061 b (3) whereby this activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Since this consolidation is only affirming existing functions (cemetery services), there is no possibility that this activity may have a significant effect on the environment since the services are already provided and no unusual circumstances exist as a result of this reorganization.

CONTACT PERSON:
Jennifer Stephenson
LAFCO Executive Officer

TELEPHONE NUMBER:
(530) 283-7069

By: _____

Date: December 11, 2023

RESOLUTION NO. 2022-0006

**A RESOLUTION OF THE PLUMAS LOCAL AGENCY FORMATION
COMMISSION INITIATING PROCEEDINGS FOR CONSOLIDATION OF QUINCY
LAPORTE CEMETERY DISTRICT AND MEADOW VALLEY CEMETERY DISTRICT
IN PLUMAS COUNTY, CALIFORNIA**

WHEREAS, Quincy LaPorte Cemetery District and Meadow Valley Cemetery District both exist and operate pursuant to Public Cemetery District Law (California Health and Safety Code §9000 et seq); and

WHEREAS, the two districts are immediately adjacent to one another and comprised of territories as depicted in Exhibit "A" attached hereto; and

WHEREAS, the Plumas Local Agency Formation Commission prepared and adopted a Municipal Service Review and Sphere of Influence Study calling for the reorganization of Quincy LaPorte Cemetery District with Meadow Valley Cemetery District pursuant to §56375 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.); and

WHEREAS, the Consolidation is consistent with the Municipal Service Review and Sphere of Influence Study of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District as adopted in Plumas LAFCo Resolution 2022-0004 adopted on April 11, 2022; and

WHEREAS, a Sphere of Influence Amendment was approved in Plumas LAFCo Resolution 2022-0004 for both Quincy LaPorte Cemetery District and Meadow Valley Cemetery District, as represented in Exhibit "A", indicating anticipation of consolidation of the two districts; and

WHEREAS, a notice of intent to adopt this resolution was posted and provided to each interested and subject agency; and

WHEREAS, the reason(s) for this proposed Consolidation are as follows:

1. Meadow Valley Cemetery District Board of Directors submitted a letter to the County Supervisor of District 4 indicating their struggles, and because of those struggles, the intent of the entire Board to retire as of November 1, 2020, which has since been extended to the end of 2022.
2. Meadow Valley Cemetery District cited several issues of concern similar cemetery districts in the State and highlighted struggles with maintaining a full and engaged board.
3. Meadow Valley CD approached Quincy LaPorte CD regarding reorganization, consolidation or a joint powers agreement between the two

agencies; however, while the two agencies have moved closer to an agreement, discussions continue to be stalled.

4. In order to ensure continued services to Meadow Valley Cemetery District residents, it is necessary to identify a successor agency prior to the end of 2022.
5. Consolidation of the two districts promotes efficiency of services, which is a guiding goal of LAFCOs, by eliminating superlative agencies that are struggling to remain active and meet legal requirements of public agencies; and

WHEREAS, the territory subject to the proposed Consolidation is inhabited as defined in Government Code section 56046; and

WHEREAS, LAFCo, as the lead agency under the California Environmental Quality Act (Pub. Res. Code § 21000 et seq.: "CEQA") and the State Guidelines for Implementation of CEQA (14 C.C.R. § 15000 et seq.: "State CEQA Guidelines"); and

WHEREAS, this action is exempt from the California Environmental Quality Act reflecting LAFCo's independent judgment and analysis, and concludes that the Consolidation is not a project pursuant to State CEQA Guidelines section 15378(b)(5) because the Consolidation is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment; and

WHEREAS, the Preliminary Exemption Assessment (Exhibit B) further reflects LAFCo's independent judgment and analysis, and concludes that the Consolidation is categorically exempt from CEQA review pursuant to State CEQA Guidelines 15320 because the Consolidation is a change in organization which does not change the geographical area in which the two agencies provide services; and

WHEREAS, all other legal prerequisites to the adoption of this Resolution have been met; and

WHEREAS, it is the intent of LAFCo that the proposed Consolidation be subject to the following terms and conditions:

1. Subject to the limitations of Government Code section 57202, the effective date of the Consolidation shall be upon recordation of the Certificate of Completion.
2. Quincy LaPorte Cemetery District and Meadow Valley Cemetery District shall be consolidated to form a new district named as determined by the two existing Boards.
3. The consolidated district will be the successor agency of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District.

4. All income sources, assets, cash balances, and debts of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District shall be transferred to the consolidated district.
5. It the intention of Plumas LAFCo to notify landowners within the subject territory and follow the conducting authority proceedings stated in the LAFCo Act.
6. It is the intention of Plumas LAFCo to conduct a public hearing regarding this Consolidation at the appropriate time.
7. It is the intention of Plumas LAFCo that any and all LAFCo, Plumas County and State of California costs associated this Consolidation be borne by Plumas LAFCo.

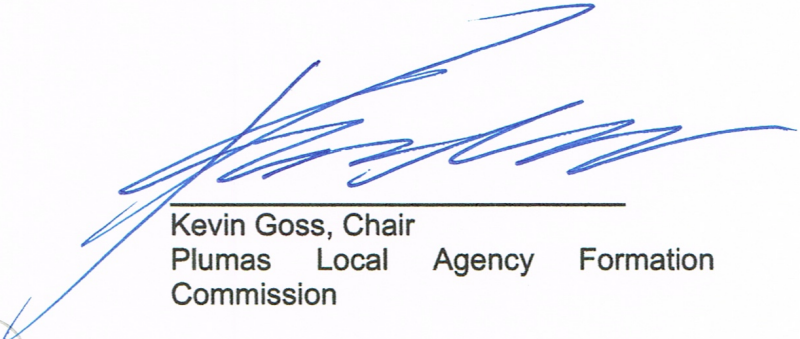
PASSED AND ADOPTED, by Plumas LAFCo on this 13th day of June 2022.

AYES: GOSS, THRALL, COOLEY, POWERS, HAESCHE

NOES: $\emptyset$

ABSENT: $\emptyset$

ABSTAIN: $\emptyset$



Kevin Goss, Chair
Plumas Local Agency Formation
Commission

Attest:



Jennifer Stephenson
Plumas LAFCo Executive Officer

EXHIBIT A: Map of the Quincy LaPorte Cemetery District and Meadow Valley Cemetery District Boundaries and Sphere of Influence

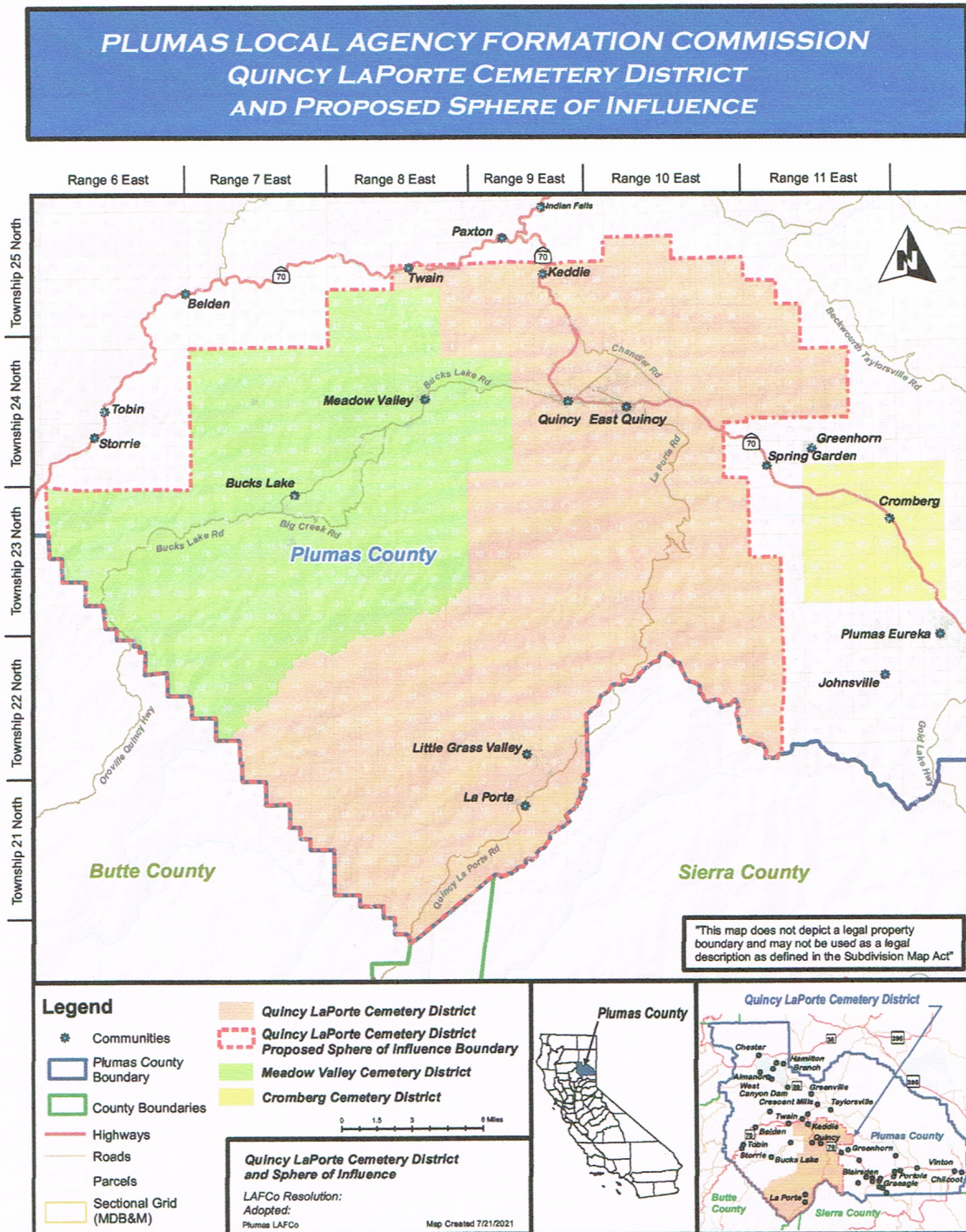


EXHIBIT "B"

PRELIMINARY EXEMPTION ASSESSMENT

1. **Name or description of Project:** Consolidation of Quincy LaPorte Cemetery District and Meadow Valley Cemetery District
2. **Location:** Quincy, LaPorte, and Meadow Valley communities in Plumas County
3. **Entity or person undertaking Project:** Plumas LAFCo
555 Main St.
Quincy, CA 95971
Phone: (530) 283-7069
4. **Staff Determination:** LAFCo Staff, having undertaken and completed a preliminary review of this activity in accordance with the California Environmental Quality Act (Pub. Res. Code § 21000 et seq: "CEQA") and the State Guidelines for Implementation of CEQA (14 C.C.R. § 15000 et seq: "State CEQA Guidelines") and has concluded that this action does not require further environmental assessment because it is exempt from CEQA, as described below:
 - (a) ☐ Ministerial project.
 - (b) ☐ Not a project.
 - (c) ☐ Emergency Project.
 - (d) ☒ Categorical Exemption. Class 20, Changes in Organization of Local Agencies.
 - (e) ☐ Declared Emergency.
 - (f) ☐ Statutory Exemption
 - (g) ☒ Other. State CEQA Guidelines section 15378(b)(5); organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment

Date Received for Filing: 10/13/22

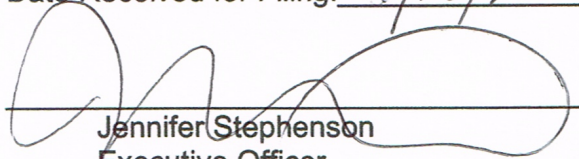

Jennifer Stephenson
Executive Officer
Plumas LAFCo

EXHIBIT "C"

Plan for Services

1. A description of the level and range of each service to be provided to the affected territory.

Following the proposed Consolidation, no changes to services in the subject territories will occur. It is anticipated that services and the level of those services within the respective cemeteries will remain unchanged from prior the reorganization.

2. An indication of when the service can be feasibly extended to the affected territory.

It is the aim of this reorganization to ensure continued services within MVCD's cemetery following the resignation of the entire Board at the end of 2022. To that end, it is planned that services will be taken on by the consolidated district by January 1, 2023.

3. An identification of any improvement or upgrading of structures, road, water or sewer facilities, other infrastructure, or other conditions the affected agency would impose upon the affected territory.

No improvement or upgrading of structures or infrastructure is anticipated following this consolidation. However, the two districts have a shared need for new equipment that may be addressed following the consolidation.

4. The estimated cost of extending the service and a description of how the service or required improvements will be financed. A discussion of the sufficiency of revenues for anticipated service extensions and operations is also required.

It is planned that services offered at each cemetery by the consolidated district will remain the same with unchanged funding sources and funding levels experienced by each of the existing districts.