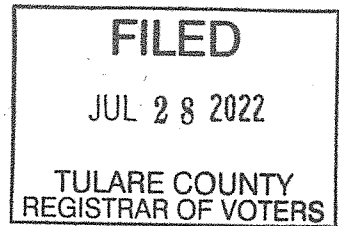


Exeter Public Cemetery District

P.O. Box 112
Exeter, CA 93221
559-592-3067



July 27, 2022

Registrar of Voters
County of Tulare
5951 S Mooney Blvd
Visalia, CA 93277

Re: New Parcel Tax Measure

To Whom it May Concern:

Last night the Board of Trustees of the Exeter Public Cemetery District, following a public hearing, adopted the enclosed "RESOLUTION OF THE BOARD OF TRUSTEES OF THE EXETER PUBLIC CEMETERY DISTRICT CALLING AN ELECTION FOR APPROVAL OF A SPECIAL PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 8, 2022." Please process the Resolution and place the measure on the November 8, 2022 general election ballot.

This new measure is largely a rerun of the District's Measure U from the June 7, 2022 ballot. Accordingly, for ease of communicating with District voters, the media, and the general public about the new measure, we would very much appreciate it if the Registrar could once again assign the letter "U" to the District's parcel tax measure. We know you cannot guarantee re-assignment of this letter; however, we are hoping you will be able to accommodate the District's request.

Please let us know if you have questions or need anything else on this matter. Thank you.

Sincerely,

A handwritten signature in dark ink, appearing to be "Andrea Sousa", written over a horizontal line.

Andrea Sousa, President
Board of Trustees

Encl: RESOLUTION OF THE BOARD OF TRUSTEES OF THE EXETER PUBLIC CEMETERY DISTRICT CALLING AN ELECTION FOR APPROVAL OF A SPECIAL PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 8, 2022

RESOLUTION No. 2022-04BEFORE THE BOARD OF TRUSTEES
OF THE EXETER PUBLIC CEMETERY DISTRICT
TULARE COUNTY, CALIFORNIA

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE EXETER PUBLIC CEMETERY
DISTRICT OF THE COUNTY OF TULARE, STATE OF CALIFORNIA, CALLING AN ELECTION
FOR APPROVAL OF A SPECIAL PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE
ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS
OCCURRING ON NOVEMBER 8, 2022**

RESOLVED by the Board of Trustees ("Board") of the Exeter Public Cemetery District ("District"), a public cemetery district within the County of Tulare, State of California, that:

WHEREAS, the District owns and operates three public cemeteries located in and serving the greater communities of Exeter, Farmersville, Lemon Cove, Lindcove, Outside Creek, Yokohl Valley, and surrounding areas, namely the Exeter District Cemetery in Exeter, the Deep Creek Cemetery in Farmersville, and the Hamilton Cemetery off Avenue 310 and Road 204 between Exeter and Woodlake; and

WHEREAS, the District pays for the maintenance and upkeep of its cemeteries, as well as interment and burial services, through a combination of service fees, property taxes, and miscellaneous revenues from the sale of plots, vaults, and liners; and

WHEREAS, due to declining and now insufficient revenues, over the past 10 years or more the District has been forced to lay off staff, reduce maintenance and upkeep of the cemeteries, defer the purchase of new equipment needed for the replacement of worn-out and obsolete equipment, and reduce expenses to the bare minimum necessary to continue operation of the District's cemeteries; and

WHEREAS, despite the expense reduction measures undertaken by the District, without additional revenue the District will be unable to continue its operations and must necessarily go out of business and the Exeter District Cemetery, Deep Creek Cemetery, and Hamilton Cemetery would cease to exist as public cemeteries; and

WHEREAS, under State law the District could raise additional revenue needed to support maintenance and upkeep of its cemeteries by levying a small, flat-rate parcel tax on each of the approximately 8,000 parcels of real property within the District; and

WHEREAS, more specifically, California Constitution, Article XIII A, section 4, Health and Safety Code section 9081, and Government Code sections 50075 *et seq.* authorize the District, upon approval of two thirds of the District's electorate, to levy special parcel taxes on property in the District for the purpose of providing improved maintenance and upkeep of the District's three cemeteries and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following a public hearing and comments from the public, it is advisable that this Board call an election and submit to the voters of the District the question of whether the District shall levy a special parcel tax within the District, for the purpose of raising additional revenue for the District (the "Measure"); and

WHEREAS, pursuant to the California Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

Section 1. Recitals. This Board hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Elections Code calling an election on the Measure within the boundaries of the District on November 8, 2022.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution, Elections Code, Health and Safety Code, and Government Code, a special election shall be held within the boundaries of the District on Tuesday, November 8, 2022, for the purpose of voting on the Measure which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall impose a special parcel tax for the purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**. The authority for the specifications of this election order is contained in the Government Code, and the authority for ordering the election is contained in the Elections Code, Health and Safety Code, Government Code, and California Constitution.

Section 4. Collection of the Tax. If the Measure is approved by not less than two-thirds of the voters voting on the Measure, then beginning as of July 1, 2023 the special parcel tax described in **Exhibit A** shall be deemed to be levied automatically each year by the Board and then collected by the Tax Collector of the County of Tulare at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special parcel taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

With respect to all general property tax matters within its jurisdiction, the Tulare County Tax Collector shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special parcel tax enacted by passage of the Measure, including the application of the definition of "parcel of taxable real property" to any parcel(s), the legality or validity of the Measure and the special parcel tax, or any other disputed matter specific to the application of the Measure and special parcel tax, the decisions of the District shall be final and binding.

Section 5. Reporting and Oversight

- (a) *Specific Purpose.* The proceeds of the special parcel tax shall be applied only to the specific purposes identified in the Full Ballot Text.
- (b) *Special Account.* The proceeds of the special parcel tax shall be deposited into a special account of the District, which shall be kept separate and apart from other funds of the District.
- (c) *Annual Report.* No later than December 31 of each year while the special parcel tax is in effect, the District's Chief Fiscal Officer shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.
- (d) *Independent Citizens' Advisory Committee.* As an additional accountability measure, the Board shall appoint an Independent Citizens' Advisory Committee ("Advisory Committee") to review the District's expenditure of the proceeds of the special parcel tax and make an annual report to the public and the Board of Trustees to help ensure that the proceeds are expended only for their authorized purposes. The Advisory Committee shall also review the Annual Report prepared by the District regarding the amount of funds collected and expended and the status of any program authorized to be funded by the special parcel tax measure and provide comments to the Board and public regarding those matters.

Section 6. Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered to the Tulare County Registrar of Voters ("Registrar") approximately 120 days, but not later than 88 days, prior to the election date specified above.

Section 7. Formal Notice. The Registrar is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law or to otherwise cause the notice to be published as permitted by law.

Section 8. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on the election date specified above in accordance with law and these specifications. The election may be consolidated with another election as specified below if such consolidation is feasible and appropriate.
- (b) *Voter Pamphlet.* The Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as **Exhibit B** in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, then the Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than **10-point boldface type**, a legend substantially as follows:

"The above statement is an impartial analysis of Measure___. If you desire a copy of the Measure, please call the Tulare County Elections Department at 559-624-7300 and a copy will be mailed at no cost to you."

(c) *Consolidation.* The Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.

(d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.

(e) *Cost of Election.* The District will reimburse the Registrar and the County for costs associated with the election as required by law.

Section 9. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special parcel tax may be spent for its authorized purposes.

Section 10. Ballot Arguments. The Board Chair and/or his or her designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure.

Section 11. Official Actions. The District's Manager, Board Chair, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution to comply with requirements of law and election officials or which are, in the judgment of the Manager and/or Board Chair, in the best interests of the District.

Section 12. Effective Date. This Resolution shall take effect immediately from and after its adoption.

The foregoing Resolution was introduced by Trustee Faulkner who moved its adoption, seconded by Trustee Riddle and adopted by unanimous vote the Board at a duly called meeting of the Board held on July 26, 2022.

VR

ATTEST:

Secretary of the Board of Trustees

EXHIBIT A

Summary of Measure ____

[Letter designation to be assigned by Tulare County Registrar of Voters]

The Measure shall be summarized in the following form, and the County of Tulare Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

To provide local funding to improve landscaping, maintenance, and operations of the Exeter District Cemetery, Deep Creek Cemetery, and Hamilton Cemetery, improve accessibility and safety, replace worn-out equipment, upgrade facilities, drill a new water well, and improve services for local families, shall Exeter Public Cemetery District levy a special parcel tax each year in the amount of \$35.00 per parcel (increased each year by 2.5% to account for inflation) on each parcel of taxable real property within the District, beginning as of July 1, 2023?

Yes ____ No ____

EXHIBIT B

FULL BALLOT TEXT
EXETER PUBLIC CEMETERY DISTRICT

Measure ____

[Letter designation to be assigned by Tulare County Registrar of Voters]

EXETER PUBLIC CEMETERY PARCEL TAX MEASURE

To provide local funding to improve landscaping, maintenance, and operations of the Exeter District Cemetery, Deep Creek Cemetery, and Hamilton Cemetery, improve accessibility and safety, replace worn-out equipment, upgrade facilities, drill a new water well, and improve services for local families, shall Exeter Public Cemetery District levy a special parcel tax each year in the amount of \$35.00 per parcel (increased each year by 2.5% to account for inflation) on each parcel of taxable real property within the District, beginning as of July 1, 2023?

Yes ____ No ____

A. Purpose of the Tax

The District owns and operates three public cemeteries located in and serving the greater communities of Exeter, Farmersville, Lemon Cove, Lindcove, Outside Creek, Yokohl Valley, and surrounding areas, namely the Exeter District Cemetery in Exeter, the Deep Creek Cemetery in Farmersville, and the Hamilton Cemetery off Avenue 310 and Road 204 between Exeter and Woodlake. The District pays for the maintenance, upkeep, and operation of its cemeteries, as well as interment and burial services, through a combination of service fees, property taxes, and miscellaneous revenues from the sale of plots, vaults, and liners.

Due to declining and now insufficient revenues, over the past 10 years or more the District has been forced to lay off staff, reduce maintenance and upkeep of the cemeteries, defer the purchase of new equipment needed for the replacement of worn-out and obsolete equipment, and reduce expenses to the bare minimum necessary to continue operation of the District's cemeteries.

Despite the expense reduction measures undertaken by the District, without additional revenue the District will be unable to continue its operations and must necessarily go out of business and the Exeter District Cemetery, Deep Creek Cemetery, and Hamilton Cemetery will cease to exist as public cemeteries

Under State law, the District could raise additional revenue needed to support maintenance, upkeep, and operation of its cemeteries by levying a small, flat-rate parcel tax on each of the approximately 8,000 parcels of real property within the District.

More specifically, California Constitution, Article XIII A, section 4, Health and Safety Code section 9081, and Government Code sections 50075 *et seq.* authorize the District, upon approval of two thirds of the District's electorate, to levy special parcel taxes on property in the District for the purpose of providing improved maintenance, upkeep, and operation of the District's three cemeteries and other lawful purposes of the District. The District estimates such a tax would raise approximately \$270,000 per year, net of County charges for collecting the taxes.

The following is a list of projects and activities which identifies or defines the types of projects and activities that the District plans to undertake using the special parcel tax revenues, along with other funds the District may receive. The District's Board of Trustees will consult and work collaboratively with members of the relevant communities and the proposed Independent Citizens' Advisory Committee in developing the Capital Improvement Projects and Operational Improvements listed below. The final scope of specific projects or activities, the order of construction or implementation, and their completion is contingent on final costs and the availability of needed funds. Each Capital Improvement project is assumed to include its share of costs of architectural, engineering, and similar planning costs, construction management, and a customary contingency for unforeseen design and construction costs, as needed.

I. Capital Improvements

1. Develop the last piece of land at the Exeter District Cemetery to accommodate over 3,000 new gravesites (currently there are less than 50 gravesites left at this site), including installation of an expanded/new irrigation system, internal roadways and walking paths, fencing, lighting, landscaping, benches, and utilities.
2. Develop and beautify Hamilton Cemetery with a restored gate and fencing, awnings, improved parking lot, new landscaping, lighting, internal roadways and walking paths, signage, benches, utilities, and new restrooms.
3. Restore Deep Creek Cemetery in Farmersville with new water well and irrigation systems, landscaping, lighting, improved internal roadways and walking paths, new gate and fencing, signage, benches, awnings, utilities, and restrooms.
4. Update/improve District's office facilities and technology, its facilities for storage and maintenance of District's equipment, and the safety and accessibility of the three cemetery sites.
5. Develop plans to reduce water usage and consider alternatives to traditional cemetery turf and turf management, including, but not limited to, consideration of developing xeriscape cemetery areas in select locations.

II. Operational Improvements

6. Expand hours of operation at all three sites, increase regular and ongoing maintenance, and add back needed staff to maintain and operate the improved cemeteries.
7. Replace worn-out and obsolete equipment, and for the first time, purchase/lease/rent trailers and other equipment needed for moving mowers, backhoes, and other equipment among the three cemetery sites.
8. Implement and maintain online grave site finder services for all sites.
9. Implement and maintain up-to-date District website and social media pages.
10. Implement community volunteer and fundraising activities for all three cemetery sites.

B. Amount and Basis of Tax

This special parcel tax measure shall authorize the Exeter Public Cemetery District to levy a special tax of \$35.00 per parcel of taxable real property each year, beginning as of July 1, 2023, and continuing thereafter until suspended or repealed by the District's Board of Trustees or its voters.

To account for the impact of inflation on the cost of providing the capital and operational improvements and services supported by the special parcel tax over the life of the tax measure, the tax rate shall be increased annually by 2.5%, beginning as of July 1, 2024.

In any year during the life of the tax measure, the Board of Trustees may determine, by a majority vote of the Board, to suspend for the following fiscal year either the annual inflationary increase in the tax rate and/or the levying of the tax altogether if the Board determines that the increase in the rate or the additional revenues to be provided by the tax will not be needed in that fiscal year. Thereafter in its discretion the Board may implement an allowed rate increase and/or reimpose the levy of the tax for a given fiscal year if it determines such action is necessary for the financial health of the District.

To the extent allowed by law, for purposes of this Measure the term "parcel of taxable real property" shall be defined as:

1. Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the Tulare County Tax Collector, except those parcels that are exempted from this definition by subparagraph 2 below.
2. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes by the County of Tulare in any year shall not be considered to be a parcel of taxable real property for purposes of the special parcel tax in such year.

If any portion of this definition is deemed contrary to law, then the Board declares and the voters by approving this Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, then "parcel of taxable real property" shall be defined as any real property in the District assigned an assessor's parcel number and that receives a separate tax bill for *ad valorem* property taxes from the Tulare County Tax Collector.

C. Accountability Protections

1. *Specific Purposes.* The proceeds of the special parcel tax shall be applied only to the specific purposes identified above.
2. *Special Account.* The proceeds of the special parcel tax shall be deposited into a special account of the District, which shall be kept separate and apart from other funds of the District.
3. *Annual Reports.* No later than December 31 of each year while the special parcel tax is in effect, the District's Chief Fiscal Officer shall prepare and file with the Board a report detailing the

amount of funds collected and expended, and the status of any project authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report made to the Board.

4. *Independent Citizens' Advisory Committee.* As an additional accountability measure, the Board shall appoint a five-member Independent Citizens' Advisory Committee ("Advisory Committee") to review the District's expenditure of the proceeds of the special parcel tax and make an annual report to the public and the Board of Trustees to help ensure that the proceeds are expended for their authorized purposes. The Advisory Committee shall consist of two residents from the community of Farmersville, two from the community of Exeter, and the final member from the balance of the District (which includes Lemon Cove, Lindcove, Outside Creek, Yokohl Valley, and surrounding areas). The Advisory Committee shall also review the Annual Report prepared by the District regarding the amount of funds collected and expended and the status of any program authorized to be funded by this Measure and provide comments to the Board and public regarding those matters. The Advisory Committee shall also consult with the Board and public in development of the Capital Improvement Projects and Operational Improvements listed above.

D. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the Tulare County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special parcel tax enacted by passage of the Measure, including the application of the definition of "parcel of taxable real property" to any parcel(s), the legality or validity of the Measure and the special parcel tax, or any other disputed matter specific to the application of the Measure and special parcel tax, the decisions of the District shall be final and binding.

The procedures described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking exemption from, a refund or reduction of, or recomputation of the special parcel tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

E. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special parcel tax.

F. Associated Costs

The revenues from this Measure shall be used to reimburse the District for (i) costs charged by the County for annual collection of the special parcel tax; and (ii) costs of the two special parcel tax elections needed for approval of the Measure (in initial year only).

G. Severability

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Measure by the voters, if any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, then all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

EXHIBIT C

FORMAL NOTICE OF SPECIAL PARCEL TAX ELECTION
[For Use by County Registrar of Voters]

NOTICE IS HEREBY GIVEN to the qualified electors of the Exeter Public Cemetery District of Tulare County, California, that in accordance with the provisions of the Elections Code, the Government Code, and the Health and Safety Code of the State of California, an election will be held on November 8, 2022, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

EXETER PUBLIC CEMETERY PARCEL TAX MEASURE

To provide local funding to improve landscaping, maintenance, and operations of the Exeter District Cemetery, Deep Creek Cemetery, and Hamilton Cemetery, improve accessibility and safety, replace worn-out equipment, upgrade facilities, drill a new water well, and improve services for local families, shall Exeter Public Cemetery District levy a special parcel tax each year in the amount of \$35.00 per parcel (increased each year by 2.5% to account for inflation) on each parcel of taxable real property within the District, beginning as of July 1, 2023?

Yes ____

No ____

By execution of this formal Notice of Election, the Tulare County Registrar of Voters orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The Tulare County Registrar of Voters, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Exeter Public Cemetery District adopted July 27, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of July 2022.

Tulare County Registrar of Voters