



Roseville Public Cemetery District

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PUBLIC CEMETERY INFORMATION

CALIFORNIA PUBLIC CEMETERY DISTRICTS

The Roseville Public Cemetery District is a California public cemetery district, operating in accordance with the California Health & Safety Code. The purpose of a public cemetery district is to provide for the respectful and cost-effective interment for the taxpayers and residents of the district. (Health & Safety Code § 9001.) The District is governed by a 5-member Board of Trustees, which possesses all of the regulatory and rule-making power reasonably necessary to operate the district and protect the health, safety and welfare of the public and district property. Trustees are appointed for four-year terms, and may not be removed from office except under very limited circumstances.

INTERMENT IN PUBLIC CEMETERY DISTRICTS

Health & Safety Code section 9060 limits those who may be interred in a district cemetery to:

- Residents or taxpayers of the district at the time of death;
- Those former residents or taxpayers of the district who purchased interment rights while residing in or paying taxes on property located within the district; and
- Family members of the above, and other eligible non-residents.

Section 9061 defines who qualifies as an eligible non-resident, and family member is defined in Section 9002.

FEES AND CHARGES

Public cemetery districts, such as the Roseville Public Cemetery District, are operated for the benefit of the district's residents and taxpayers. Through their property taxes, residents and taxpayers help to subsidize the purchase, development and operation of district cemeteries. A significant part of the operating income, however, must come from fees and charges collected when a person is interred in a district cemetery.

Interment Right

Public cemetery districts do not sell real estate; instead an individual wishing to be interred in a district cemetery purchases a burial right or interment right. Such right entitles the holder to be interred in a designated location, be it an in-ground plot or niche or other location. The Roseville Public Cemetery District publishes an updated listing of the fees it charges for interment rights of human bodies or cremated remains.

Endowment Care Contribution

In addition, California law requires public cemetery districts to maintain an Endowment Care Fund and to collect an endowment care contribution for every interment right sold in a public district cemetery. (Health & Safety Code section 9065.) Section 8738 establishes minimum endowment care contributions, but districts are permitted to charge more than the minimums.

The purpose of the Endowment Care Fund is to create a fund, the principal of which may never be used for any purpose, but which generates interest income which is then used for the perpetual care and maintenance of district cemeteries. Accordingly, most districts collect endowment care contributions considerably larger than the prescribed minimums in order to build

up their Endowment Care Fund balances. Once deposits are made into the Endowment Care Fund, they can never be withdrawn or refunded to contributors. The Roseville Public Cemetery District also publishes a listing of the current endowment care contributions required for each type of interment.

Non-Resident Fee

California law requires that a public cemetery district charge a non-resident fee for those who are eligible to be interred in a district cemetery but who are not residents or taxpayers of the district at the time of death. (Health & Safety Code section 9068.) The amount of the non-resident fee charged by each district is left up to the discretion of the Board of Trustees.

Non-resident fees charged by public cemetery districts vary widely. Most districts view their primary obligation to the residents and taxpayers of the district. Thus, for every non-resident interred, a space that would otherwise be available for residents and taxpayers is lost. When a non-resident is interred, the cemetery must allow all family members of the non-resident to be interred also. At some point districts exhaust available land and are faced with either closing cemeteries and ceasing services, or purchasing and developing additional land. That time comes much sooner for those districts who are asked to inter a large number of non-residents. Therefore, many districts, like the Roseville Public Cemetery District, charge non-resident fees that approximate the cost of providing the interment right to the non-resident, but also to acquire additional land to replace (at some point in the future) the space used by the non-resident. The cost of acquiring additional land is much more expensive in urban or suburban areas than in remote and rural areas. Nonetheless, the total charges including non-resident fees is usually considerably less than the cost of being interred in a private, for-profit cemetery. The Roseville Public Cemetery District publishes a listing of prices and fees, including non-resident fees.

Opening & Closing

All interments require the interment space be opened to accept the remains and closed thereafter. Therefore, all public cemetery districts charge an Opening & Closing Fee. These fees are listed on the Roseville Public Cemetery District's current price sheet.

Vaults

Most public cemetery districts require that interments be placed inside vaults, usually concrete or fiberglass. These vaults keep the earth over and around interments from sinking, thus keeping the surface level for safety and ease of maintenance. Many public cemetery districts require that vaults be purchased from them in order to ensure the standards and integrity of the vaults used. The Roseville Public Cemetery District publishes a current price listing for vaults required at the District's cemeteries.

PRE-NEED PURCHASES

Many people want to purchase interment rights and make arrangements for their interment prior to their deaths, so that their families are not left with that burden. Most districts will accommodate that desire and sell interment rights in advance, referred to as pre-need sales. However, only certain items can be paid for in advance. Pre-Need purchases let the buyer lock in the price on these items at the time of purchase and, thus, avoid any future price increases. Although most districts, like the Roseville Public Cemetery District, will repurchase the interment right, vault and services, for the price the pre-need buyer paid, the endowment care contribution is non-refundable.

On the other hand, Non-Resident Fees are not paid for in advance, but are paid at the time of need and at the rate then in effect.