



Siskiyou Local Agency Formation Commission

806 South Main Street, Yreka, California 96097
Phone: (530) 841-2100 / Fax: (530) 841-4076
<https://www.co.siskiyou.ca.us/lafco>

Hailey Lang
Executive Officer

Rachel Jereb
Deputy Executive Officer

Date: September 9, 2025
To: Chair and Siskiyou LAFCo Members
From: Hailey Lang, Executive Officer
Subject: Cemetery District Overview

I. Overview:

LAFCO provides oversight of public cemetery district boundaries and services under the Cortese-Knox-Hertzberg (CKH) Act. LAFCOs may conduct Municipal Service Reviews (MSRs) and review spheres of influence (SOIs) to ensure efficient service delivery, manage boundary changes like annexations and detachments, and promote orderly development of a cemetery. Additionally, the management of public cemetery districts is specified in the Health & Safety Code, which gives districts powers such as contracting for services and adopting rules.

Senate Bill 777 (SB 777) is a proposed bill that amends the Health and Safety Code regarding cemeteries. This bill would require a local agency formation commission for the county in which an abandoned endowment care cemetery is located to identify a local agency to be responsible for the care, maintenance, and enhancement of the cemetery, as specified. The bill would vest fee title of the cemetery in the local agency and would restrict the local agency's use of the property to uses consistent with cemetery purposes. SB 777 would give the local agency title to any endowment care funds of the prior cemetery authority held by the bureau and would require the local agency to take possession of all necessary bookkeeping records, real property, personal property, and assets of the fund. The bill would require the assets to be liquidated, and the proceeds placed in a special fund within the county treasury to be expended on care, maintenance, or embellishment of the abandoned endowment care cemetery. In addition, the bill would define an abandoned endowment care cemetery and would make conforming changes. By imposing additional duties on local agencies, this bill would impose a state-mandated local program.

SB 777 has passed out of the Senate, the Business and Professions and Local Government Committees with amendments, the Local Government Committee, and the Appropriations Committee.

This bill is potentially problematic as it places LAFCOs in a position of "assigning" a successor agency to a failed private cemetery district. This has many issues regarding conflicts with CKH and is inconsistent with LAFCO's statutory role. This imposes a challenge on LAFCO's on taking on the task of a private enterprise on to the responsibility of a public agency and the use of public funds to bail

City Members

Colleen Baker, Commissioner
Mark Mazzoni, Commissioner
Takeshi Murakami, Alternate

County Members

Nancy Ogren, Commissioner
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Laurel Harkness, Member-At-Large
Angelina Cook, Alternate Member-At-Large

out these failing cemeteries. In addition, staff's concern is that this bill will encourage other private cemeteries to abandon their cemeteries if they are in financial distress. The CALAFCO Legislative Committee had recommended an oppose position on this bill. However, CALAFCO secured commitments from the author (Richardson) that the bill includes certain amendments related to LAFCO's role.

The County of Siskiyou has seven cemetery districts located throughout the County. Out of the seven cemetery districts, all of them have negative fund balances. The fund balances of each cemetery district is below:

Etna Cemetery District

Organization Total	Prior Year 2024	Current Year 2025
Total Revenue	32,955.00	58,272.00
Total Labor	.00	.00
Total Expense	134,075.60	164,071.35
Total Transfers	.00	.00
Total Net	-101,120.60	-105,799.35

Fort Jones Cemetery District

Organization Total	Prior Year 2024	Current Year 2025
Total Revenue	157,631.00	98,470.00
Total Labor	75,349.00	75,000.00
Total Expense	158,925.00	95,000.00
Total Transfers	.00	.00
Total Net	-76,643.00	-71,530.00

Happy Camp Cemetery District

Organization Total	Prior Year 2024	Current Year 2025
Total Revenue	16,435.00	16,435.00
Total Labor	.00	.00
Total Expense	59,851.00	54,242.00
Total Transfers	.00	.00
Total Net	-43,416.00	-37,807.00

Hornbrook Cemetery District

Organization Total	Prior Year 2024	Current Year 2025
Total Revenue	29,547.00	34,658.00
Total Labor	27,896.00	29,036.00
Total Expense	18,785.00	84,168.00
Total Transfers	.00	.00
Total Net	-17,134.00	-78,546.00

Lakeview Cemetery District

Organization Total	Prior Year 2024	Current Year 2025
Total Revenue	9,255.00	10,643.00
Total Labor	.00	.00
Total Expense	6,000.00	51,209.00
Total Transfers	.00	.00
Total Net	3,255.00	-40,566.00

Picard Cemetery District

Organization Total	Prior Year 2024	Current Year 2025
Total Revenue	20,790.00	19,540.00
Total Labor	.00	.00
Total Expense	115,293.00	116,189.00
Total Transfers	.00	.00
Total Net	-94,503.00	-96,649.00

Shasta Valley Cemetery District

Organization Total	Prior Year 2024	Current Year 2025
Total Revenue	250,494.00	235,261.00
Total Labor	154,622.00	154,446.00
Total Expense	219,716.00	292,271.00
Total Transfers	.00	.00
Total Net	-123,844.00	-211,456.00

II. California Environmental Quality Act (CEQA):

The discussion of a potential bill in relation to cemetery districts and their financial status is not defined as a project under CEQA Guidelines Section 21065.