

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 468

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

1 RELATING TO CEMETERY MAINTENANCE DISTRICTS; AMENDING SECTION 27-111, IDAHO
2 CODE, TO PROVIDE THAT CERTAIN CEMETERY MAINTENANCE DISTRICT COMMIS-
3 SIONERS MAY BE ELECTED AT LARGE; AMENDING SECTION 27-121, IDAHO CODE, TO
4 PROVIDE THE EFFECT OF DISTRICT CONSOLIDATION ON PROPERTY TAX BUDGETS;
5 AMENDING SECTION 27-125, IDAHO CODE, TO INCREASE THE AMOUNT OF A DIS-
6 TRICT'S BUDGET BEFORE A PUBLIC HEARING MUST BE HELD; AMENDING CHAPTER
7 1, TITLE 27, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 27-129, IDAHO
8 CODE, TO PROVIDE PROCEDURES FOR CONSOLIDATION OF CEMETERY MAINTENANCE
9 DISTRICTS; AND AMENDING CHAPTER 1, TITLE 27, IDAHO CODE, BY THE ADDITION
10 OF A NEW SECTION 27-130, IDAHO CODE, TO PROVIDE PROCEDURES FOR AN ELEC-
11 TION FOR THE CONSOLIDATION OF CEMETERY MAINTENANCE DISTRICTS.
12

13 Be It Enacted by the Legislature of the State of Idaho:

14 SECTION 1. That Section 27-111, Idaho Code, be, and the same is hereby
15 amended to read as follows:

16 27-111. ELECTION OF COMMISSIONERS. (1) On the first Tuesday following
17 the first Monday in November and every odd-numbered year thereafter, three
18 (3) cemetery maintenance district commissioners shall be elected by the
19 electors of each cemetery district as defined in section 27-104, Idaho Code.
20 For commissioners whose offices expire in 2012 and in any even-numbered
21 year, such commissioners shall remain in office until the next election in an
22 odd-numbered year. The county clerk shall conduct the election in a manner
23 consistent with statutory provisions of chapter 14, title 34, Idaho Code.
24 For cemetery maintenance districts consisting of a population of less than
25 fifty (50) registered voters, the cemetery maintenance district commission-
26 ers may be elected at large. For all other districts, oøf the commissioners
27 comprising the board at any one (1) time, not more than one (1) shall be
28 an elector of the same cemetery maintenance commissioners subdistrict. A
29 commissioner shall be an elector of the subdistrict which he represents at
30 the time of his declaration of candidacy and during his term of office. A
31 qualified elector of the cemetery maintenance district shall be eligible to
32 vote for each of the cemetery maintenance district commissioners. At the
33 first election following the formation of a cemetery maintenance district,
34 commissioners from cemetery maintenance subdistricts one (1) and two (2)
35 shall be elected for terms of four (4) years, and the commissioner from ceme-
36 tery maintenance subdistrict three (3) shall be elected for a term of two (2)
37 years; thereafter the term of office of all commissioners shall be four (4)
38 years. All elections held under this law, shall be held in conformity with
39 the general laws of the state, including chapter 14, title 34, Idaho Code.

40 (2) In any election for cemetery maintenance district commissioners,
41 if, after the expiration of the date for filing a declaration of intent as a
42 write-in candidate for the office of commissioner, it appears that only one

1 (1) qualified candidate has been nominated for each position to be filled,
 2 it shall not be necessary to hold an election, and the board of commission-
 3 ers shall declare such candidate elected as commissioner, and the secretary
 4 shall immediately make and deliver to such person a certificate of election
 5 signed by him bearing the seal of the district. The procedure set forth in
 6 this subsection shall not apply to any other cemetery maintenance district
 7 election.

8 SECTION 2. That Section 27-121, Idaho Code, be, and the same is hereby
 9 amended to read as follows:

10 27-121. LEVIES BY CEMETERY MAINTENANCE BOARD COMMISSIONERS. (1) At
 11 the last regular meeting of the cemetery maintenance board prior to the
 12 second Monday of September in each year, the cemetery board of each ceme-
 13 tery maintenance district may levy for cemetery purposes a property tax in
 14 each cemetery maintenance district of not more than four hundredths of one
 15 percent (.04%) of the market value for assessment purposes on all taxable
 16 property within the cemetery maintenance district. Upon the levy being made
 17 by the cemetery maintenance board under this section, it shall be the duty of
 18 the secretary of the district to transmit to the county auditor and county
 19 assessor and the state tax commission certified copies of the resolution
 20 providing for such levy as provided in section 63-808, Idaho Code. Said
 21 taxes shall be collected as provided in section 63-812, Idaho Code.

22 (2) If two (2) or more cemetery maintenance districts consolidate into
 23 one (1) district, the provisions of section 63-802, Idaho Code, shall ap-
 24 ply to the consolidated district's budget request as if the former district
 25 which, in the year of the consolidation has the higher levy subject to the
 26 limitations of section 63-802, Idaho Code, had annexed the other district or
 27 districts.

28 (23) An additional property tax of not more than six hundredths of one
 29 percent (.06%) of the market value for assessment purposes on all taxable
 30 property within the cemetery maintenance district may be levied by the ceme-
 31 tery board for the sole and express purpose of acquisition of burial ground.
 32 The proceeds from such levy may be accumulated by the board for future ac-
 33 quisitions or pledged to the repayment of indebtedness incurred pursuant to
 34 section 27-122, Idaho Code, provided that the proposal to levy such addi-
 35 tional amount of property tax, or portion thereof, shall have been approved
 36 by at least two-thirds (2/3) of the qualified electors residing in the ceme-
 37 tery maintenance district at a previous election held in accordance with the
 38 provisions of section 34-106, Idaho Code.

39 SECTION 3. That Section 27-125, Idaho Code, be, and the same is hereby
 40 amended to read as follows:

41 27-125. ADOPTION OF BUDGET -- HEARING. A board shall adopt a budget and
 42 any board with a proposed budget in excess of ~~twenty-five hundred thousand~~
 43 dollars (\$2,5005,000) shall cause a public hearing to be held upon such
 44 budget prior to certifying a tax levy to the board of county commissioners
 45 pursuant to the requirements of section 63-802A, Idaho Code.

1 SECTION 4. That Chapter 1, Title 27, Idaho Code, be, and the same is
2 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
3 ignated as Section 27-129, Idaho Code, and to read as follows:

4 27-129. CONSOLIDATION OF DISTRICTS -- HEARING -- PROTEST -- ELEC-
5 TION. Except as provided for in section 27-121(2), Idaho Code, any cemetery
6 maintenance district may consolidate with one (1) or more existing cemetery
7 districts subject to the following procedure, or pursuant to an election
8 for consolidation as provided in section 27-130, Idaho Code, and with the
9 following effects:

10 (1) If, in the opinion of the board of any cemetery district, it would be
11 to the advantage of said district to consolidate with one (1) or more other
12 existing contiguous cemetery maintenance districts, the said board shall
13 cause to be prepared an agreement for consolidation that shall provide:

14 (a) The name of the proposed consolidated cemetery district;

15 (b) That all property of the districts to be consolidated shall become
16 the property of the consolidated district;

17 (c) That all debts of the districts to be consolidated shall become the
18 debts of the consolidated district;

19 (d) That the existing commissioners of the districts to be consoli-
20 dated shall be the commissioners of the consolidated district until
21 the next election, said election to be held pursuant to the terms of
22 section 27-111, Idaho Code, at which three (3) commissioners shall be
23 elected, unless the agreement of consolidation establishes a five (5)
24 member board, in which case five (5) commissioners shall be elected. If
25 the board consists of three (3) members, commissioners from cemetery
26 subdistricts one (1) and two (2) shall be elected for terms of four (4)
27 years, and the commissioner from cemetery subdistrict three (3) shall
28 be elected for a term of two (2) years. If the board consists of five (5)
29 commissioners, the commissioners from cemetery subdistricts one (1),
30 three (3) and five (5) shall be elected for terms of four (4) years, and
31 the commissioners from cemetery subdistricts two (2) and four (4) shall
32 be elected for an initial term of two (2) years. Thereafter, the term of
33 all commissioners shall be four (4) years.

34 (2) After approval of the agreement of consolidation by each of the
35 cemetery district boards involved, the boards of commissioners of each ceme-
36 tery district shall hold a hearing not less than ten (10) or more than thirty
37 (30) days thereafter and shall cause notice of the hearing, designating the
38 time and place to be published in at least one (1) issue of a newspaper of gen-
39 eral circulation within the district not less than five (5) days prior to the
40 hearing. Any person supporting or objecting to the petition shall be heard
41 at the hearing, if in attendance, and at the close of the hearing the board
42 shall approve or reject the agreement of consolidation. If each board ap-
43 proves the agreement of consolidation, the agreement shall become effective
44 and the consolidation of the district complete thirty (30) days after the
45 approval unless within the thirty (30) days a petition signed by twenty-five
46 percent (25%) of the qualified electors of one (1) of the cemetery districts
47 objecting to the consolidation be filed with the secretary of the district.
48 In the event of an objection, an election shall be held as provided in section
49 27-106, Idaho Code, except that the question shall be "Consolidation of

1 cemetery district, yes," or "Consolidation of cemetery district, no,"
2 or words equivalent thereto. If more than one-half (1/2) of the votes cast
3 are yes, the agreement shall become effective. If more than one-half (1/2)
4 of the votes cast are no, the agreement shall be void and of no effect; and no
5 new consolidation shall be proposed for at least six (6) months following the
6 date of the consolidation election.

7 (3) Upon the agreement of consolidation becoming effective, the board
8 of the consolidated cemetery district shall file a certified copy of the
9 agreement with the county recorder and shall comply with the provisions of
10 section 63-215, Idaho Code. The consolidated district shall thereafter have
11 the same rights and obligations as any other district organized under the
12 statutes of this state.

13 (4) An agreement of consolidation shall not take effect unless the pro-
14 visions of section 27-121(2), Idaho Code, are complied with.

15 SECTION 5. That Chapter 1, Title 27, Idaho Code, be, and the same is
16 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
17 ignated as Section 27-130, Idaho Code, and to read as follows:

18 27-130. ELECTION FOR THE CONSOLIDATION OF DISTRICTS. (1) Any two (2)
19 or more cemetery maintenance districts may, in the discretion of the ceme-
20 tery district commissioners, or shall, upon a petition signed by either ten
21 (10) people residing within each cemetery district or ten percent (10%) of
22 the qualified electors, whichever is greater, residing within each of the
23 cemetery districts proposed for consolidation, conduct an election in the
24 manner provided in section 27-106, Idaho Code, at which the following ques-
25 tion shall be submitted to the electorate: "Shall cemetery districts
26 be consolidated?" or words equivalent thereto. At least one (1) public hear-
27 ing shall be held by the boards of cemetery district commissioners prior to
28 the election. If a majority of the votes cast in each district proposed for
29 consolidation are in favor of consolidation, the districts shall be deemed
30 consolidated and an agreement of consolidation in conformity with the pro-
31 visions of section 27-129, Idaho Code, shall be entered into by the cemetery
32 district boards involved, except that an agreement of consolidation entered
33 into pursuant to an election as provided in this section shall not thereafter
34 be subject to an election upon objection as provided in subsection (2) of
35 section 27-129, Idaho Code.

36 (2) If two (2) cemetery districts are proposed for consolidation and
37 less than a majority of the votes cast in any one (1) of the districts are in
38 favor of the consolidation, the consolidation shall not become effective.
39 If more than two (2) districts are proposed for consolidation, the consoli-
40 dation may proceed with respect to those districts in which a majority of the
41 votes cast are in favor of the consolidation.