

October 5, 2026

Humberto Medina
Glenn County Department of Finance
516 West Sycamore Street
Willows, CA 95988

Re: Applicable Code Sections Regarding Credit and Debit Card Payment Services

Dear Humberto:

Thank you for asking the Orland Cemetery District to provide the code sections we found regarding the District's ability to accept credit and debit card payments. We appreciate your willingness to look into this with us and hope the information below is helpful as we work together toward a practical solution.

In reviewing this issue, we found provisions in both California's Public Cemetery District Law and the Government Code that appear helpful. Health and Safety Code § 9074 directly addresses how public cemetery district funds are received and deposited, while Government Code § 6159 addresses the acceptance of credit cards, debit cards, and electronic funds transfers by public agencies. We are sharing these sections for the Department's review and discussion.

Health and Safety Code § 9074 - Receipt and Deposit of Public Cemetery District Funds

Health and Safety Code § 9074(a) authorizes a public cemetery district to accept money and other revenue for lawful District purposes. Section 9074(b) provides, except as otherwise provided by § 9077, that money received or collected by the District shall be paid into a separate fund in the county treasury on or before the 10th day of the month following the month in which the District received or collected the money.

Because this section directly applies to public cemetery districts, the District understands that its revenues must continue to be handled in accordance with § 9074. Our goal is not to move the District's general operating funds away from the Glenn County Treasury, but simply to find a workable way to accept electronic payments.

Government Code § 6159 - Credit Cards, Debit Cards, and Electronic Funds Transfers

Government Code § 6159 authorizes a city, county, or other public agency, subject to the approvals specified in the statute, to accept payment by credit card, debit card, or electronic funds transfer for specified obligations, including services rendered and fees or charges due to the public agency.

Section 6159 also discusses agreements for electronic payment processing and payment settlement. Although § 6159 is a general public-agency statute and does not specifically name public cemetery districts, it appears helpful to our discussion because the District would like to offer electronic payment options. We would appreciate the Department's guidance on how this provision might work together with the county-treasury requirements of Health and Safety Code § 9074.

Health and Safety Code § 9077 - Separate Public Cemetery District Procedure

Health and Safety Code § 9077 is also part of the Public Cemetery District Law and expressly applies to qualifying public cemetery districts with total annual revenues greater than \$500,000. It establishes a separate procedure under which a qualifying district may withdraw its funds from the control of the county treasurer and designate a bank or savings and loan association as the depository of district funds.

The District is not proposing to use § 9077 at this time and is not requesting to withdraw its operating funds from the Glenn County Treasury. We are including it simply as additional background because it is part of the Public Cemetery District Law and addresses another way qualifying cemetery districts may handle their funds.

District's Request

The District's goal is simple: we would like to give residents and families the option of paying cemetery fees and services by credit or debit card while continuing to follow the requirements for depositing District revenues with the Glenn County Treasury.

We would appreciate the Department's help in identifying a payment-settlement process that can accomplish both goals. One possibility may be a **limited-purpose merchant-services settlement account** used only to receive electronic payments before those receipts are transferred to the Glenn County Treasury. We are open to other approaches the Department may recommend.

If a limited-purpose settlement account is workable, the District would vision it being used only for electronic payment processing. District operating expenses would not be paid from the account, and the receipts would be transferred to the Glenn County Treasury in accordance with applicable requirements.

Examples from Other California Public Cemetery Districts

For additional reference, we found several California public cemetery districts that currently accept credit and debit card payments. These examples may be helpful as we consider possible payment-processing options for Orland Cemetery District.

- Coachella Valley Public Cemetery District identifies Deluxe Merchant Services for credit card and payment processing in its 2026 Enterprise System Catalog.
- Orange County Cemetery District accepts credit cards and identifies AllPaid as the District's credit card processing service.
- Winton Cemetery District accepts online credit and debit card payments through AllPaid.

We recognize that each district and county may have different banking and treasury arrangements, so we are providing these examples simply as helpful references rather than suggesting that the same structure would necessarily apply in Glenn County.

If that type of arrangement is not available, we would appreciate any guidance the Department can provide regarding the state law, County Code, County policy, or other requirements that apply. We would also be happy to consider another payment-settlement process that would allow the District to accept credit and debit cards while continuing to comply with Health and Safety Code § 9074.

Thank you again for taking the time to review this information and work through the issue with us. We appreciate the Department's assistance and look forward to finding a practical solution that will allow us to better serve the families and residents of the District.

Sincerely,



Staci K. Buttermore, District Manager
Orland Cemetery District