

FROM: WASHINGTON STATE CEMETERY BOARD  
(Name of Agency)

TO: CODE REVISER  
LEGISLATIVE BLDG (Southwest Corner, Ground Floor)  
Olympia 98501

The enclosed Permanent rules  , being order No. 72-1  
Emergency rules

relating to (Name of rules or description of subject matter)

- (a) the criteria pertaining to the financial condition of any cemetery authority which such cemetery authority must meet as a condition precedent to permission of the Cemetery Board to operate as a non-endowment care cemetery under RCW 68.40.010;
- (b) the requirements of notification which must be given to the Cemetery Board by any cemetery authority which alters the identity of the trustee or trustees of its endowment care fund.

(ALTERNATIVE A. Use only for adoption of permanent rules)

pursuant to Notice No. 3599 <sup>①</sup> filed with the code reviser on Aug. 3, 19<sup>②</sup> were regularly adopted as permanent rules of this agency at Seattle, Washington on Sept. 6, <sup>1972</sup> and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW. The effective date of such rules shall be \_\_\_\_\_<sup>③</sup>

(ALTERNATIVE B. Use only for adoption of emergency rules)

pursuant to its finding that the immediate adoption of these rules is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to the public interest, were regularly adopted as emergency rules of this agency at \_\_\_\_\_ on \_\_\_\_\_ and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW.

The undersigned hereby certifies that the requirements of chapter 34.04 RCW and of the Open Public Meetings Act of 1971, chapter 42.30 RCW (1971 ex.s. c 250) have been fulfilled.

Dated this 8th day of September 1972.

STATE OF WASH. N  
**FILED**  
SEP 8 1972  
CODE REVISER'S OFFICE  
DI KET #4317 FILE # II

Washington State Cemetery Board  
(AGENCY)  
Donald Ross, Jr.  
By \_\_\_\_\_  
Assistant Attorney General  
Title

- ① NOTICE NUMBER AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE NO. OF LAST NOTICE)
- ② STAMPED DATE AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE DATE OF LAST NOTICE)
- ③ UNLESS A LATER DATE IS SPECIFIED IN THIS ORDER OR IS PRESCRIBED IN ANOTHER STATUTE, RULES ARE EFFECTIVE 30 DAYS AFTER FILING: RCW 34.04.040. LEAVE THIS SPACE BLANK EXCEPT IN SUCH SPECIAL CASES.

PROPOSED RULE

Any cemetery authority (as defined in RCW 68.04.190) which desires to obtain a certificate of authority to operate a cemetery (as required by RCW 68.05.200), but which does not deposit in an endowment care fund the minimum sum required by RCW 68.40.010 of an endowment care cemetery, shall be required by the Cemetery Board, in the exercise of the powers conferred upon it by RCW 68.05.210, as a condition precedent to the granting of such certificate of authority, to present to the Cemetery Board satisfactory proof that the cemetery authority has, at the time of its application for such certificate of authority or within a reasonable time prior thereto, a corporate net worth, determined by commonly accepted accounting standards and criteria, in excess of one hundred thousand dollars (\$ 100,000.00); Provided, That nothing herein shall apply to any corporation, association, society or municipal corporation referred to in RCW 68.05.280; Provided Further, That any cemetery authority which is denied a certificate of authority under the provisions hereof, shall have the right to appeal from such denial to the Superior Court of the county in which the cemetery authority is located or proposed to be located, such appeal to be taken within thirty (30) days after the denial of the certificate of authority.

PROPOSED RULE

Any cemetery authority (as defined in RCW 68.04.190) which, after having been granted a certificate of authority under RCW 68.05.200, alters the identity of the trustee or trustees of its endowment care fund (under RCW 68.44.110 through .130) shall, within thirty (30) days after the effective date of such alteration, give written notice of such alteration to the Cemetery Board, such notice to include the identity of the new trustee or trustees, as well as proof that the new trustee or trustees are financially responsible, trustworthy, and have good personal and business reputations; Provided, That nothin herein shall apply to any corporation, association, society or municipal corporation referred to in RCW 68.05.280.

State of Washington

THE CEMETERY BOARD

RESOLUTION NO. 1

Administrative Order No. 72-1

Cemetery Board Order Register (WAC 1-12-040)

A RESOLUTION Relating to Permanent Rules of the  
Washington State Cemetery Board.

BE IT RESOLVED BY THE CEMETERY BOARD, STATE OF WASHINGTON:

Section 1. The annexed regulations, to wit:

(a) Any cemetery authority (as defined in RCW 68.04.190) which desires to obtain a certificate of authority to operate a cemetery (as required by RCW 68.05.200), but which does not deposit in an endowment care fund the minimum sum required by RCW 68.40.010 of an endowment care cemetery, shall be required by the Cemetery Board, in the exercise of the powers conferred upon it by RCW 68.05.210, as a condition precedent to the granting of such certificate of authority, to present to the Cemetery Board satisfactory proof that the cemetery authority has, at the time of its application for such certificate of authority or within a reasonable time prior thereto, a corporate net worth, determined by commonly accepted accounting standards and criteria, in excess of one hundred thousand dollars (\$ 100,000.00); Provided, That nothing herein shall apply to any corporation, association, society or municipal corporation referred to in RCW 68.05.280; Provided Further, That any cemetery authority which is denied a

certificate of authority under the provisions hereof, shall have the right to appeal from such denial to the Superior Court of the county in which the cemetery authority is located or proposed to be located, such appeal to be taken within thirty (30) days after the denial of the certificate of authority.

(b) Any cemetery authority (as defined in RCW 68.04.190) which, after having been granted a certificate of authority under RCW 68.05.200, alters the identity of the trustee or trustees of its endowment care fund (under RCW 68.44.110 through .130) shall, within thirty (30) days after the effective date of such alteration, give written notice of such alteration to the Cemetery Board, such notice to include the identity of the new trustee or trustees, as well as proof that the new trustee or trustees are financially responsible, trustworthy, and have good personal and business reputations; Provided, That nothing herein shall apply to any corporation, association, society or municipal corporation referred to in RCW 68.05.280.

are hereby approved and adopted as permanent rules of the Washington State Cemetery Board.

Section 2. This resolution and annexed regulations, after first being recorded as an administrative order in the Order Register of the Washington State Cemetery Board, shall be forwarded to the Code Reviser for filing pursuant to Chapter 34.04, RCW, and WAC 1-12-50.

APPROVED and ADOPTED September 6, 1972.

Attest:

Donald Foss, Jr.

DONALD FOSS, JR.  
Assistant Attorney General  
Attorney for the Washington  
State Cemetery Board

Chapter 98-11

NON-ENDOWED CARE CEMETERIES

WAC 98-11-010 FINANCIAL RESPONSIBILITY REQUIREMENTS FOR NON-ENDOWMENT CARE CEMETERIES. Any cemetery authority (as defined in RCW 68.04.190) which desires to obtain a certificate of authority to operate a cemetery (as required by RCW 68.05.200), but which does not deposit in an endowment care fund the minimum sum required by RCW 68.40.010 of an endowment care cemetery, shall be required by the Cemetery Board, in the exercise of the powers conferred upon it by RCW 68.05.210, as a condition precedent to the granting of such certificate of authority, to present to the Cemetery Board satisfactory proof that the cemetery authority has, at the time of its application for such certificate of authority or within a reasonable time prior thereto, a corporate net worth, determined by commonly accepted accounting standards and criteria, in excess of one hundred thousand dollars (\$ 100,000.00); Provided, That nothing herein shall apply to any corporation, association, society or municipal corporation referred to in RCW 68.05.280; Provided Further, That any cemetery authority which is denied a certificate of authority under the provisions hereof, shall have the right to appeal from such denial to the Superior Court of the county in which the cemetery authority is located or proposed to be located, such appeal to be taken within thirty (30) days after the denial of the certificate of authority.

Chapter 98-12

ENDOWMENT CARE CEMETERIES

WAC 98-12-010 ENDOWMENT CARE TRUST FUNDS--ALTERATION OF IDENTITY OF TRUSTEE--NOTICE REQUIRED. Any cemetery authority (as defined in RCW 68.04.190) which, after having been granted a certificate of authority under RCW 68.05.200, alters the identity of the trustee or trustees of its endowment care fund (under RCW 68.44.110 through .130) shall, within thirty (30) days after the effective date of such alteration, give written notice of such alteration to the Cemetery Board, such notice to include the identity of the new trustee or trustees, as well as proof that the new trustee or trustees are financially responsible, trustworthy, and have good personal and business reputations; Provided, That nothing herein shall apply to any corporation, association, society or municipal corporation referred to in RCW 68.05.280.