

1 (4) A family burial ground may not be established within 150 feet
2 of a designated critical area, as defined in RCW 36.70A.030.

3 (5) A family burial ground may not be established within 50 feet
4 of an existing easement or public right-of-way.

5 (6) A family burial ground must be set back at least 25 feet from
6 an existing parcel boundary.

7 (7) A family burial ground may not comprise greater than 10
8 percent of the area of the parcel upon which it is established.

9 NEW SECTION. **Sec. 3.** The owner of the property on which a
10 family burial ground is located may not offer plots in the family
11 burial ground for sale or charge fees for any goods or services
12 provided by the owner in connection with the burials in the family
13 burial ground.

14 NEW SECTION. **Sec. 4.** Within 30 days of each burial in a family
15 burial ground, the owner of the property on which the family burial
16 ground is located shall report the burial to the Washington state
17 department of archaeology and historic preservation and record the
18 burial with the county auditor of the county in which the property is
19 situated. The owner shall report to the department and record with
20 the county auditor:

21 (1) The deceased person's name as it appears on the death
22 certificate;

23 (2) The deceased person's date of birth as it appears on the
24 death certificate;

25 (3) The deceased person's date of death as it appears on the
26 death certificate;

27 (4) The name of the owner or owners and the legal description of
28 the property, including the assessor parcel number, where the human
29 remains are buried; and

30 (5) The latitude and longitude coordinates of the grave, such as
31 those given by a global positioning system, that are verified by two
32 witnesses or the county coroner, sheriff, or a designee of the county
33 coroner or sheriff.

34 NEW SECTION. **Sec. 5.** Before the sale of the property on which a
35 family burial ground is located, the owner of the property shall
36 disclose to the prospective buyer the existence of the family burial
37 ground.

1 NEW SECTION. **Sec. 6.** Cities and counties are authorized to
2 enact ordinances regulating or prohibiting the establishment of
3 family burial grounds or the extension of existing family burial
4 grounds and to give power to local planning commissions to pass upon
5 and make recommendations to local legislative bodies concerning the
6 establishment or extension of family burial grounds.

7 NEW SECTION. **Sec. 7.** Beginning on the effective date of this
8 section, an area of privately owned land that has been established as
9 a family burial ground or plot prior to the effective date of this
10 section is deemed a family burial ground designated in compliance
11 with this chapter, even if the previously established family burial
12 ground or plot does not meet all the requirements under this chapter.
13 Any new designation of a family burial ground on a property that
14 already contains a family burial ground and any extension of an
15 existing family burial ground shall comply with all the requirements
16 of this chapter, regardless of when a family burial ground was
17 established or designated.

18 **Sec. 8.** RCW 68.05.400 and 1979 c 21 s 13 are each amended to
19 read as follows:

20 The provisions of this chapter do not apply to any of the
21 following:

22 (1) Nonprofit cemeteries which are owned or operated by any
23 recognized religious denomination which qualifies for an exemption
24 from real estate taxation under RCW 84.36.020 on any of its churches
25 or the ground upon which any of its churches are or will be built;
26 (~~or~~)

27 (2) Any cemetery controlled and operated by a coroner, county,
28 city, town, or cemetery district; or

29 (3) A family burial ground established pursuant to chapter 68.---
30 RCW (the new chapter created in section 13 of this act).

31 **Sec. 9.** RCW 68.20.010 and 1943 c 247 s 42 are each amended to
32 read as follows:

33 (~~It~~) Except as otherwise provided in chapter 68.--- RCW (the
34 new chapter created in section 13 of this act), it is unlawful for
35 any corporation, copartnership, firm, trust, association, or
36 individual to engage in or transact any of the businesses of a

1 cemetery within this state except by means of a corporation duly
2 organized for that purpose.

3 **Sec. 10.** RCW 68.20.140 and 1987 c 331 s 33 are each amended to
4 read as follows:

5 (1) This chapter does not apply to any cemetery controlled and
6 operated by a coroner, county, city, town, or cemetery district.

7 (2) This chapter does not apply to any family burial ground
8 established pursuant to chapter 68.--- RCW (the new chapter created
9 in section 13 of this act).

10 **Sec. 11.** RCW 68.50.130 and 2019 c 432 s 21 are each amended to
11 read as follows:

12 Every person who performs a disposition of any human remains,
13 except as otherwise provided by law, in any place, except in a
14 cemetery, a family burial ground, or a building dedicated exclusively
15 for religious purposes, is guilty of a misdemeanor. Disposition of
16 human remains following cremation, alkaline hydrolysis, or natural
17 organic reduction may also occur on private property, with the
18 consent of the property owner; and on public or government lands or
19 waters with the approval of the government agency that has either
20 jurisdiction or control, or both, of the lands or waters.

21 **Sec. 12.** RCW 84.36.020 and 2022 c 84 s 1 are each amended to
22 read as follows:

23 The following real and personal property shall be exempt from
24 taxation:

25 (1) (a) All lands, buildings, and personal property required for
26 necessary administration and maintenance, used, or to the extent
27 used, exclusively for public burying grounds or cemeteries without
28 discrimination as to race, color, national origin or ancestry;

29 (b) The exemption provided by this subsection (1) does not apply
30 to family burial grounds established pursuant to chapter 68.--- RCW
31 (the new chapter created in section 13 of this act);

32 (2) (a) All churches, personal property, and the ground, not
33 exceeding five acres in area, upon which a church of any nonprofit
34 recognized religious denomination is or must be built, together with
35 a parsonage, convent, and buildings and improvements required for the
36 maintenance and safeguarding of such property. The area exempted must
37 in any case include all ground covered by the church, parsonage,

1 convent, and buildings and improvements required for the maintenance
2 and safeguarding of such property and the structures and ground
3 necessary for street access, parking, light, and ventilation, but the
4 area of unoccupied ground exempted in such cases, in connection with
5 church, parsonage, convent, and buildings and improvements required
6 for the maintenance and safeguarding of such property, shall not
7 exceed the equivalent of one hundred twenty by one hundred twenty
8 feet except where additional unoccupied land may be required to
9 conform with state or local codes, zoning, or licensing requirements.
10 The parsonage and convent need not be on land contiguous to the
11 church property. Except as otherwise provided in this subsection, to
12 be exempt the property must be wholly used for church purposes.

13 (b) If the rental income or donations, if applicable, are
14 reasonable and do not exceed the maintenance and operation expenses
15 attributable to the portion of the property loaned or rented, the
16 exemption provided by this subsection (2) is not nullified by:

17 (i) The loan or rental of property otherwise exempt under this
18 subsection (2) to a nonprofit organization, association, or
19 corporation, or school to conduct an eleemosynary activity;

20 (ii) The rental or use of the property by any individual, group,
21 or entity, where such rental or use is not otherwise authorized by
22 this subsection (2), for not more than fifty days in each calendar
23 year, and the property is not used for pecuniary gain or to promote
24 business activities for more than fifteen of the fifty days in each
25 calendar year. The fifty and fifteen-day limitations provided in this
26 subsection (2)(b)(ii) do not include days during which setup and
27 takedown activities take place immediately preceding or following a
28 meeting or other event by an individual, group, or entity using the
29 property as provided in this subsection (2)(b)(ii). The 15-day and
30 50-day limitations provided in this subsection (2)(b)(ii) do not
31 apply to the use of the property for pecuniary gain or for business
32 activities if the property is used for activities related to a
33 qualifying farmers market, as defined in RCW 66.24.170, and all
34 income received from rental or use of the exempt property is used for
35 capital improvements to the exempt property, maintenance and
36 operation of the exempt property, or exempt purposes. The exempt
37 property may be used for up to 53 days for the purposes of a
38 qualifying farmers market; or

39 (iii) An inadvertent use of the property in a manner inconsistent
40 with the purpose for which exemption is granted, if the inadvertent

1 use is not part of a pattern of use. A pattern of use is presumed
2 when an inadvertent use is repeated in the same assessment year or in
3 two or more successive assessment years.

4 NEW SECTION. **Sec. 13.** Sections 2 through 7 of this act
5 constitute a new chapter in Title 68 RCW.

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