

**Chapter 68.54 RCW**  
**ANNEXATION AND MERGER OF CEMETERY DISTRICTS**

**Sections**

- 68.54.010 Annexation—Petition—Procedure.
- 68.54.020 Merger—Authorized.
- 68.54.030 Merger—Petition—Procedure—Contents.
- 68.54.040 Merger—Petition—Rejection, concurrence, or modification—  
Signatures.
- 68.54.050 Merger—Petition—Special election.
- 68.54.060 Merger—Petition—Election—Vote required—Merger effected.
- 68.54.070 Merger—Petition—When election dispensed with.
- 68.54.080 Merger—Preexisting obligations.
- 68.54.090 Merger—Transfer of all property, funds, assessments.
- 68.54.100 Merger and transfer of part of one district to adjacent  
district—Petition—Election—Vote.
- 68.54.110 Merger and transfer of part of one district to adjacent  
district—When election dispensed with.
- 68.54.120 Merger and transfer of part of one district to adjacent  
district—Preexisting indebtedness.
- 68.54.130 Withdrawal of territory.
- 68.54.900 Effective date—1987 c 331.

**RCW 68.54.010 Annexation—Petition—Procedure.** Any territory contiguous to a cemetery district and not within the boundaries of a city or town other than as set forth in RCW 68.52.210 or other cemetery district may be annexed to such cemetery district by petition of ten percent of the registered voters residing within the territory proposed to be annexed who voted in the last general municipal election. Such petition shall be filed with the cemetery commissioners of the cemetery district and if the cemetery commissioners shall concur in the petition they shall then file such petition with the county auditor who shall within thirty days from the date of filing such petition examine the signatures thereof and certify to the sufficiency or insufficiency thereof. After the county auditor shall have certified to the sufficiency of the petition, the proceedings thereafter by the county legislative authority, and the rights and powers and duties of the county legislative authority, petitioners and objectors and the election and canvass thereof shall be the same as in the original proceedings to form a cemetery district: PROVIDED, That the county legislative authority shall have authority and it shall be its duty to determine on an equitable basis, the amount of obligation which the territory to be annexed to the district shall assume, if any, to place the taxpayers of the existing district on a fair and equitable relationship with the taxpayers of the territory to be annexed by reason of the benefits of coming into a going district previously supported by the taxpayers of the existing district, and such obligation may be paid to the district in yearly installments to be fixed by the county legislative authority if within the limits as outlined in RCW 68.52.310 and included in the annual tax levies against the property in such annexed territory until fully paid. The amount of the obligation and the plan of payment thereof filed by the county legislative authority shall be set out in general terms in the notice of election for annexation: PROVIDED, That the special election

shall be held only within the boundaries of the territory proposed to be annexed to the cemetery district. Upon the entry of the order of the county legislative authority incorporating such contiguous territory within such existing cemetery district, the territory shall become subject to the indebtedness, bonded or otherwise, of the existing district in like manner as the territory of the district. Should such petition be signed by sixty percent of the registered voters residing within the territory proposed to be annexed, and should the cemetery commissioners concur therein, an election in such territory and a hearing on such petition shall be dispensed with and the county legislative authority shall enter its order incorporating such territory within the existing cemetery district. [1990 c 259 § 35; 1987 c 331 § 74; 1969 ex.s. c 78 § 1. Formerly RCW 68.18.010.]

**RCW 68.54.020 Merger—Authorized.** A cemetery district organized under chapter 68.52 RCW may merge with another such district lying adjacent thereto, upon such terms and conditions as they agree upon, in the manner hereinafter provided. The district desiring to merge with another district shall hereinafter be called the "merging district", and the district into which the merger is to be made shall be called the "merger district". [1990 c 259 § 36; 1969 ex.s. c 78 § 2. Formerly RCW 68.18.020.]

**RCW 68.54.030 Merger—Petition—Procedure—Contents.** To effect such a merger, a petition therefor shall be filed with the board of the merger district by the commissioners of the merging district. The commissioners of the merging district may sign and file the petition upon their own initiative, and they shall file such a petition when it is signed by ten percent of the registered voters resident in the merging district who voted in the last general municipal election and presented to them. The petition shall state the reasons for the merger; give a detailed statement of the district's finances, listing its assets and liabilities; state the terms and conditions under which the merger is proposed; and pray for the merger. [1990 c 259 § 37; 1969 ex.s. c 78 § 3. Formerly RCW 68.18.030.]

**RCW 68.54.040 Merger—Petition—Rejection, concurrence, or modification—Signatures.** The board of the merger district may, by resolution, reject the petition, or it may concur therein as presented, or it may modify the terms and conditions of the proposed merger, and shall transmit the petition, together with a copy of its resolution thereon to the merging district. If the petition is concurred in as presented or as modified, the board of the merging district shall forthwith present the petition to the auditor of the county in which the merging district is situated, who shall within thirty days examine the signatures thereon and certify to the sufficiency or insufficiency thereof, and for that purpose he or she shall have access to all registration books and records in the possession of the registration officers of the election precincts included, in whole or in part, within the merging district. Such books and records shall be prima facie evidence of truth of the certificate. No signatures may be withdrawn from the petition after the filing. [2012 c 117 § 322; 1969 ex.s. c 78 § 4. Formerly RCW 68.18.040.]

**RCW 68.54.050 Merger—Petition—Special election.** If the auditor finds that the petition contains the signatures of a sufficient number of qualified electors, he or she shall return it, together with his or her certificate of sufficiency attached thereto, to the board of the merging district. Thereupon such board shall adopt a resolution, calling a special election in the merging district, at which shall be submitted to the electors thereof, the question of the merger. [2012 c 117 § 323; 1969 ex.s. c 78 § 5. Formerly RCW 68.18.050.]

**RCW 68.54.060 Merger—Petition—Election—Vote required—Merger effected.** The board of [the] merging district shall notify the board of the merger district of the results of the election. If three-fifths of the votes cast at the election favor the merger, the respective district boards shall adopt concurrent resolutions, declaring the districts merged, under the name of the merger district. Thereupon the districts are merged into one district, under the name of the merger district; the merging district is dissolved without further proceedings; and the boundaries of the merger district are thereby extended to include all the area of the merging district. Thereafter the legal existence cannot be questioned by any person by reason of any defect in the proceedings had for the merger. [1969 ex.s. c 78 § 6. Formerly RCW 68.18.060.]

**RCW 68.54.070 Merger—Petition—When election dispensed with.** If three-fifths of all the qualified electors in the merging district sign the petition to merge, no election on the question of the merger is necessary. In such case, the auditor shall return the petition, together with his or her certificate of sufficiency attached thereto, to the board of the merging district. Thereupon the boards of the respective districts shall adopt their concurrent resolutions of merger in the same manner and to the same effect as if the merger had been authorized by an election. [2012 c 117 § 324; 1969 ex.s. c 78 § 7. Formerly RCW 68.18.070.]

**RCW 68.54.080 Merger—Preexisting obligations.** None of the obligations of the merged districts or of a local improvement district therein shall be affected by the merger and dissolution, and all land liable to be assessed to pay any of such indebtedness shall remain liable to the same extent as if the merger had not been made, and any assessments theretofore levied against the land shall remain unimpaired and shall be collected in the same manner as if no merger had been made. The commissioners of the merged district shall have all the powers possessed at the time of the merger by the commissioners of the two districts, to levy, assess and cause to be collected all assessments against any land in both districts which may be necessary to provide for the payment of the indebtedness thereof, and until the assessments are collected and all indebtedness of the districts paid, separate funds shall be maintained for each district as were maintained before the merger: PROVIDED, That the board of the merged district may, with the consent of the creditors of the districts merged, cancel any or all assessments theretofore levied, in accordance with the terms and conditions of the merger, to the end that the lands in the respective districts shall bear their fair and

proportionate share of such indebtedness. [1969 ex.s. c 78 § 8. Formerly RCW 68.18.080.]

**RCW 68.54.090 Merger—Transfer of all property, funds, assessments.** The commissioners of the merging district shall, forthwith upon completion of the merger, transfer, convey, and deliver to the merged district all property and funds of the merging district, together with all interest in and right to collect any assessments theretofore levied. [1969 ex.s. c 78 § 9. Formerly RCW 68.18.090.]

**RCW 68.54.100 Merger and transfer of part of one district to adjacent district—Petition—Election—Vote.** A part of one district may be transferred and merged with an adjacent district whenever such area can be better served by the merged district. To effect such a merger a petition, signed by not less than fifteen percent of the qualified electors residing in the area to be merged, shall be filed with the commissioners of the merging district. Such petition shall be promoted by one or more qualified electors within the area to be transferred. If the commissioners of the merging district act favorably upon the petition, then the petition shall be presented to the commissioners of the merger district. If the commissioners of the merger district act favorably upon the petition, an election shall be called in the area merged.

In the event that either board of cemetery commissioners should not concur with the petition, the petition may then be presented to a county review board established for such purposes, if there be no county review board for such purposes then to the state review board and if there be no state review board, then to the county commissioners of the county in which the area to be merged is situated, who shall decide if the area can be better served by such a merger; upon an affirmative decision an election shall be called in the area merged.

A majority of the votes cast shall be necessary to approve the transfer. [1969 ex.s. c 78 § 10. Formerly RCW 68.18.100.]

**RCW 68.54.110 Merger and transfer of part of one district to adjacent district—When election dispensed with.** If three-fifths of all the qualified electors in the area to be merged sign a petition to merge the districts, no election on the question of the merger is necessary, in which case the auditor shall return the petition, together with his or her certificate of sufficiency attached thereto, to the boards of the merging districts. Thereupon the boards of the respective districts shall adopt their concurrent resolutions of transfer in the same manner and to the same effect as if the same had been authorized by an election. [2012 c 117 § 325; 1969 ex.s. c 78 § 11. Formerly RCW 68.18.110.]

**RCW 68.54.120 Merger and transfer of part of one district to adjacent district—Preexisting indebtedness.** When a part of one cemetery district is transferred to another as provided by RCW 68.54.100 and 68.54.110, said part shall be relieved of all liability for any indebtedness of the district from which it is withdrawn.

However, the acquiring district shall pay to the losing district that portion of the latter's indebtedness for which the transferred part was liable. This amount shall not exceed the proportion that the assessed valuation of the transferred part bears to the assessed valuation of the whole district from which said part is withdrawn. The adjustment of such indebtedness shall be based on the assessment for the year in which the transfer is made. The boards of commissioners of the districts involved in the said transfer and merger shall enter into a contract for the payment by the acquiring district of the above-referred to indebtedness under such terms as they deem proper, provided such contract shall not impair the security of existing creditors. [1987 c 331 § 75; 1969 ex.s. c 78 § 12. Formerly RCW 68.18.120.]

**RCW 68.54.130 Withdrawal of territory.** (1) Territory within a cemetery district may be withdrawn from the district in the same manner provided by law for withdrawal of territory from water-sewer districts, as provided by chapter 57.28 RCW, except as provided otherwise in subsections (2) and (3) of this section.

(2) If a territory has qualified voters residing within it, then the territory may not be withdrawn from the cemetery district unless a special election is held and a majority of votes cast by qualified voters residing within the district approve the withdrawal. Agreement between the district board of commissioners and the county legislative authority on the findings of fact under RCW 57.28.080 does not preclude an election under this subsection.

(3) If a territory has no qualified voters residing within it, then no special election is required as applied to procedures for withdrawal of territory under this section. However, if withdrawal of such territory is commenced by the district board of commissioners as provided under RCW 57.28.035, then the territory may not be withdrawn from the cemetery district unless written approval is attained from the owners, according to the records of the county auditor or auditors, of not less than sixty percent of the area of land included in the resolution for withdrawal. The written approval must be attained within sixty days from the date of the final hearing of any county legislative authority on the resolution for withdrawal. Agreement between the district board of commissioners and the county legislative authority on the findings of fact under RCW 57.28.080 does not preclude the written approval requirement under this subsection. [2019 c 42 § 1; 2017 c 62 § 1.]

**RCW 68.54.900 Effective date—1987 c 331.** See RCW 68.05.900.