

**WAC 98-12-020 Improved commercial or real estate income.** In determining the trust fund income for the purpose of RCW 68.44.020 and 68.44.170, an allowance for depreciation on the improved real estate will be used as a determining factor in computing fund income. The cemetery authority must document how depreciation is determined.

[Statutory Authority: RCW 68.05.105 and chapter 34.05 RCW. WSR 07-11-088, § 98-12-020, filed 5/15/07, effective 6/15/07. Statutory Authority: RCW 68.05.100. WSR 81-07-013 (Order 104), § 98-12-020, filed 3/9/81.]