

This draft is provided for discussion purposes only to determine what topics a possible proposed rule might address. This discussion draft is under no circumstances to be used to determine a tax liability and/or eligibility for tax exemptions.

WAC 458-16-180 Cemeteries. (~~((1) Introduction.~~ This section explains the property tax exemption available under the provisions of RCW 84.36.020 to public burying grounds or cemeteries.

~~(2) Definitions.~~ For purposes of this section, the following definitions apply:

~~(a) "Burial" means the placement of uncremated human remains in the ground.~~

~~(b) "Dedicated" means a written declaration of dedication of the property to which the exemption is to be applied has been filed with the county auditor in the county where the property is located, dedicating the property exclusively as a public burying ground or cemetery.~~

~~(c) "Entombment" means the placement of uncremated human remains in a crypt in a mausoleum.~~

~~(d) "Interment" means the disposition of human remains by cremation and inurnment, entombment, or burial in a place used, or intended to be used, and dedicated, for a public burying ground or cemetery.~~

~~(e) "Inurnment" means placing cremated remains in an urn or other container.~~

~~(f) "Necessary administration and maintenance" means those administrative and maintenance functions necessary to administer and maintain the cemetery and the necessity of which would be nonexistent but for the presence of the cemetery.~~

~~(g) "Public burying grounds or cemeteries" means places used, and dedicated, for the interment of human remains, and also includes:~~

~~(i) An "abandoned cemetery," "historical cemetery," and "historic grave" as defined in chapter 68.60 RCW;~~

~~(ii) Indian graves as protected under chapter 27.44 RCW; and~~

~~(iii) Nonprofit cemeteries owned or operated by any recognized religious denomination or any of its churches that qualifies for a property tax exemption under the provisions relating to churches under the provisions of RCW 84.36.020.~~

~~(3) Exemption.~~ The following property shall be exempt from taxation when used without discrimination as to race, color, national origin, or ancestry:

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~~_____ (a) All lands used, or to the extent used, exclusively for public burying grounds or cemeteries.~~

~~_____ (b) All buildings required for and used, or to the extent used, exclusively for necessary administration and maintenance of public burying grounds or cemeteries including, but not limited to, the groundskeeping or maintenance building and the administration building. This exemption does not generally include a residential building; however, a caretaker's residence may be exempt if the following conditions are met:~~

~~_____ (i) The caretaker's duties include regular surveillance and patrolling of the property;~~

~~_____ (ii) The size of the residence is reasonable and appropriate in light of the caretaker's duties and the size of the exempt property;~~

~~_____ (iii) The caretaker, or the caretaker's substitute, is required on the premises at all hours the cemetery is closed or at least during the time when vandalism or other damage is most likely to occur; and~~

~~_____ (iv) The caretaker receives the use of the residence as part of his or her compensation and does not pay rent. Reimbursement of utilities expenses created the caretaker's presence will not be considered as rent.~~

~~_____ (4) **Applications and annual certifications.** Nonprofit cemetery corporations or associations are only required to file an initial application for exemption as described in WAC 458-16-110. For profit cemetery corporations or associations shall file renewal applications and annual certifications as required by WAC 458-16-110.)~~ (1) **Introduction.** This rule explains the property tax exemption available under RCW 84.36.020 to public burying grounds or cemeteries.

(2) **Definitions.** For purposes of this rule, the following definitions apply:

(a) "Burial" means the placement of human remains in a grave.

(b) "Cemetery" means:

(i) Any one, or a combination of more than one, of the following in a place used, or to the extent used, and dedicated for cemetery purposes:

(A) A burial park for earth internments. For purposes of

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this rule, "burial park" means a tract of land used for the burial of human remains in the ground;

(B) A mausoleum for crypt internments. For purposes of this rule, "mausoleum" means a building or structure used for the entombment of human remains in crypts; and "crypt" means a space in a mausoleum of sufficient size used to entomb human remains; or

(C) A columbarium for permanent cinerary internments. For purposes of this rule, "columbarium" means a structure, room, or other space in a building or structure containing niches used for the permanent inurnment of cremated remains;

(c) "Cremation" means the reduction of the body of a deceased person to cremated remains in a crematory. For purposes of this rule, "cremated remains" means a human body after cremation in a crematory.

(d) "Crematory" means a building or structure containing one or more retorts for the reduction of bodies of deceased persons to cremated remains. For purposes of this rule, "retort" means a closed laboratory vessel with an outlet tube, used for distillation, sublimation, or decomposition of the human body by heat.

(e) "Crematory and columbarium" means a building or structure containing both a crematory and a columbarium.

(f) "Dedicated" means a written declaration of dedication of the property exclusively as a public burying ground or for cemetery purposes that has been filed with the auditor of the county in which the property is located.

(g) "Entombment" means the placement of human remains in a crypt or vault.

(h) "Grave" means a space of ground in a burial park used, or to the extent used, for burials.

(i) "Interment" or "internment" means the disposition of human remains by cremation and inurnment, entombment, or burial in a place used, or to the extent used, and dedicated for a public burying ground or cemetery purposes.

(j) "Inurnment " or "inurning" means placing cremated remains in an urn or other container.

(k) "Necessary administration and maintenance" means those administrative and maintenance functions necessary to administer

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and maintain the cemetery or columbarium and the necessity of which would be nonexistent but for the presence of the cemetery or columbarium.

(l) "Niche" means a space in a columbarium or urn garden used, or to the extent used, for inurnment of cremated human remains.

(m) "Public burying grounds " means places used and dedicated for the interment or internment of human remains, and also includes:

(i) An "abandoned cemetery," "historical cemetery," and "historic grave" as defined in RCW 68.60.010;

(ii) Native Indian burial grounds and historic graves protected under chapter 27.44 RCW; and

(iii) Nonprofit cemeteries owned or operated by any recognized religious denomination or any of its churches that qualifies for a property tax exemption as a church under RCW 84.36.020.

(n) "Vault" means any container that is buried in the ground and into which human remains are placed in the burial process.

(3) **Exemption.** There are several types of public burying grounds or cemeteries that are exempt from property tax under RCW 84.36.020. Public burying grounds or cemeteries operated by both nonprofit and for profit organizations are eligible for this exemption. Even though Title 68 RCW mentions the exemption of cemeteries from taxation, Title 68 RCW relates generally to the operation of cemeteries. Qualification for exemption from property tax is controlled by the specific provisions of RCW 84.36.020 and this rule.

(a) The following property is exempt from taxation when used without discrimination as to race, color, national origin, or ancestry:

(i) All lands used, or to the extent used, exclusively for public burying grounds or cemeteries when the land has been dedicated and is developed for use as a cemetery or public burying ground.

(ii) All buildings and personal property required for and used, or to the extent used, exclusively for the necessary administration and maintenance of public burying grounds or cemeteries. Buildings and personal property that may be exempt

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include an/a:

- (A) Administration or office building;
- (B) Art and statuary, in place, that decorate or enhance the aesthetics of the cemetery grounds or columbarium;
- (C) Columbarium;
- (D) Groundskeeping or maintenance building;
- (E) Items used exclusively for the upkeep or in the daily operations of the cemetery, columbarium, graves, and/or public burying grounds (for example, lawn mowers, unlicensed mobile equipment, tools, machinery, and office equipment);
- (F) Mausoleum; and
- (G) Vault.

(4) **Caretaker's onsite residence - possibly exempt.** This exemption does not generally include a residential building. However, a caretaker's residence may be exempt if all of the following conditions are met:

(i) The caretaker's duties include regular surveillance and patrolling of the property;

(ii) The size of the residence is reasonable and appropriate in light of the caretaker's duties and the size of the exempt property;

(iii) The presence of the caretaker, or the caretaker's substitute, is required on the premises at all hours the cemetery is closed or at least during times when vandalism or other damage is most likely to occur; and

(iv) The caretaker receives the use of the residence as part of his or her compensation and does not pay rent. Reimbursement of utilities expenses created the caretaker's presence will not be considered as rent.

(5) **What property is not exempt.** Any real or personal property not used exclusively for cemetery or public burying grounds is not exempt under the provisions of RCW 84.36.020. Such nonexempt property includes the following:

(a) A chapel, funeral home, and/or mortuary, as well as any personal property related thereto, in which funeral services are conducted;

(b) A crematory;

(c) Coffins, caskets, statuary, grave markers, headstones,

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and other items for sale; and

(d) Items used to promote sales (i.e., samples or displays) of graves, urns, coffins, caskets, headstones, and other items generally sold in connection with a cemetery, funeral, cremation, graves, or burial sites.

(6) **Applications and annual declarations.** Nonprofit cemetery corporations or associations are only required to file an initial application for exemption as described in WAC 458-16-110. For profit cemetery corporations or associations shall file renewal applications and annual declarations as required by WAC 458-16-110.

[Statutory Authority: RCW 84.08.010, 84.08.070 and chapter 84.36 RCW. 94-07-008, § 458-16-180, filed 3/3/94, effective 4/3/94; Order PT 77-2, § 458-16-180, filed 5/23/77; Order PT 76-2, § 458-16-180, filed 4/7/76. Formerly WAC 458-12-190.]