



WASHINGTON STATE DEPARTMENT OF LICENSING

Cemetery Authority Statement of Understanding and Agreement with Title 68 RCW



Complete form and upload when applying online:

www.dol.wa.gov/business/funeralcemetery

Or scan and email to: funerals@dol.wa.gov

Or mail to: **Funeral and Cemetery Board**
Department of Licensing
PO Box 9012
Olympia, WA 98507



For questions or language help call: (360) 664-1555

I, the undersigned, state that I have familiarized myself with the Revised Code of Washington, Title 68, as part of the application process for the certification of authority to operate:

Name of cemetery _____

Address _____

And that I am authorized to so certify and declare the following:

In applying for certificate of authority, and if my application to operate a cemetery in the State of Washington is approved, I state that I will comply fully with all conditions for application and provisions of Title 68 of the Revised Code of Washington. I understand that failure to comply with any portion of Title 68 may constitute grounds for revocation, suspension, or termination of the certificate of authority to operate (RCW 68.05.300).

I understand and agree with the following conditions and provisions which are not to the exclusion of other applicable provisions:

RCW 68.40.010 states: "After July 1, 1987, a cemetery authority not exempt under this chapter shall deposit in an endowment care fund not less than the following amounts for plots sold: Ten percent of the gross sales price for each grave, niche and crypt. **{RCW 68.40.025 states: 'Cemeteries with nonendowed sections opened before July 1, 1987, shall only be required to endow sections opened after July 1, 1987.'}**

In the event that a cemetery authority sells a lot, crypt, or niche at a price that is less than its current list price, or gives away, bequeaths, or otherwise gives title to a lot, crypt, or niche, such lot, crypt, or niche shall be endowed at the rate at which it would normally be endowed.

The deposits shall be made not later than the twentieth day of the month following the final payment on the sale price. If a contract for crypts, niches, or graves is sold, pledged, or otherwise encumbered as security for a loan by the cemetery authority, the cemetery authority shall pay into the endowment care fund ten percent of the gross sales price for the interment right within twenty days of receipt of payment of the proceeds from such sale or loan.

Any cemetery hereafter established shall have deposited in an endowment care fund the sum of twenty-five thousand dollars before disposing of any plot or making any sale thereof."

RCW 68.44.020 states: "Endowment care funds shall not be used for any purpose other than to provide, through income only, for the endowment care stipulated in the instrument by which the fund was established, and shall be kept separate and distinct from all assets of the cemetery authority. The principal shall forever remain inviolable and may not be reduced in any way not found within RCW 11.100.020."

RCW 68.44.070 states: "The endowment care and special care funds and all payments or contributions thereto are hereby expressly permitted for charitable and eleemosynary purposes. Endowment care and such contributions are provisions for the discharge of a duty from the persons contributing to the persons interred and to be interred in the cemetery and provisions for the benefit and protection of the public by preserving and keeping cemeteries from becoming unkempt and places of reproach and desolation in the communities in which they are situated. No payment, or contribution for general endowment care, is invalid by reason of any indefiniteness or uncertainty of the persons designated as beneficiaries in the instruments creating the trust, nor is the fund or any contribution to it invalid as violating any law against perpetuities, or the suspension of the power of alienation of title to property."

RCW 68.05.155 requires that a cemetery must have a prearrangement sales license, in order to presell undeveloped lots, niches, crypts, or undelivered merchandise and services, as defined, in part, by RCW 68.46.055. **Approval of an application for authority to operate is not a prearrangement sales license.**

RCW 68.05.115 states: "Prior to the sale or transfer of ownership or control of any cemetery authority or the creation of a new cemetery, any person, corporation or other legal entity desiring to acquire such ownership or control or desiring to create a new cemetery shall apply in writing to the board for a new certificate of authority to operate a cemetery and shall comply with all provisions of title 68 RCW relating to applications for, and the basis for granting, an original certificate of authority. The board shall, in addition, enter any order deemed necessary for the protection of all endowment care funds and/or prearrangement trust fund during such transfer. **As a condition of applying for a new certificate of authority, the entity desiring to acquire such ownership or control must agree to be bound by all then existing prearrangement contracts and the board shall enter that agreement as a condition of the transfer.** Persons and business entities selling and persons and business entities purchasing ownership or control of a cemetery authority shall each verify and attest to an endowment care fund report and/or a prearrangement trust fund report showing the status of such funds on the date of the sale on a written report form prescribed by the board. Such reports shall be considered part of the application for authority to operate. Failure to comply with this section shall be a gross misdemeanor and any sale or transfer in violation of this section shall be void."

RCW 68.46.030 states: in part that 50% of a prearrangement sales contract shall be placed in a prearrangement trust fund in accordance with the conditions of the prearrangement sales license application.
“(1) A cemetery authority shall deposit in its prearrangement trust account a percentage of all funds collected in payment of each prearrangement contract equal to the greater of:
(a) For merchandise: (i) Fifty percent of the contract price; or (ii) The wholesale cost of the item.
(b) For services: (i) Fifty percent of the contract price; or (ii) The direct cost of providing the service.”

RCW 68.46.050 states in part: “(1) A bank, trust company, or savings and loan association designated as the depository of prearrangement funds shall permit withdrawal by a cemetery authority of all funds deposited under any specific prearrangement contract plus interest accrued thereon, under the following circumstances and conditions:
(a) If the cemetery authority files a verified statement with the depository that the prearrangement merchandise and services covered by a contract have been furnished and delivered in accordance therewith; or
(b) If the cemetery authority files a verified statement that a specific prearrangement contract has been canceled in accordance with its terms.”

TYPE or PRINT Name

Title
X

Signature of applicant

Date

Notarization

State of _____, County of _____

Signed or attested before me on _____ by _____

(Seal or stamp)

Signature

Printed or stamped name

Title _____ and _____

Notary expiration date