Chapter 68.52 RCW
PUBLIC CEMETERIES AND MORGUES

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RCW 68.52.010 Morgues authorized in counties. The county legislative authority of each county may at its discretion provide and equip a public morgue together with suitable morgue wagon for the conveyance, receipt and proper disposition of the bodies of all deceased persons not claimed by relatives, and of all dead bodies which are by law subject to a postmortem or coroner's inquest: PROVIDED, HOWEVER, That only one public morgue may be established in any county: PROVIDED FURTHER, That counties may agree to establish joint morgue facilities pursuant to chapter 39.34 RCW. [1983 1st ex.s. c 16 s 19; 1917 c 90 s 1; RRS s 6040. Formerly RCW 68.12.010.]

Effective date—1983 1st ex.s. c 16: See RCW 43.103.901.

RCW 68.52.020 Coroner to control morgue—Expense. Such morgue shall be under the control and management of the coroner who shall have power with the advice and consent of the county commissioners, to employ the necessary deputies and employees; and, with the advice and consent of the county commissioners, to fix their salaries and compensation, which, together with the expenses of operating such morgue, shall be paid monthly out of the county treasury. [1917 c 90 s 2; RRS s 6041. Formerly RCW 68.12.020.]

RCW 68.52.030 Counties and cities may provide for burial, acquire cemeteries, etc. Each and every county, town or city, shall have power to provide a hearse and pall for burial of the dead, and to procure and hold lands for burying grounds, and to make regulations and fence the same, and to preserve the monuments erected therein, and to levy and collect the necessary taxes for that purpose, in the same manner as other taxes are levied and collected. [1857 p 28 s 3; RRS s 3772. Formerly RCW 68.12.030.]

RCW 68.52.040 Cities and towns may own, improve, etc., cemeteries. Any city or town may acquire, hold, or improve land for cemetery purposes, and may sell lots therein, and may provide by ordinance that a specified percentage of the proceeds therefrom be set aside and invested, and the income from the investment be used in the care of the lots, and may take and hold any property devised, bequeathed or given upon trust, and apply the income thereof for the improvement or embellishment of the cemeteries or the erection or preservation of structures, fences, or walks therein, or for the repair, preservation, erection, or renewal of any tomb, monument, gravestone, fence, railing, or other erection at or around a cemetery, lot, or plat, or for planting and cultivating trees, shrubs, flowers, or plants in or around the lot or plot, or for improving or embellishing the cemetery in any other manner or form consistent with the design and purpose of the city, according to the terms of the grant, devise, or bequest. [1955 c 378 s 1; 1909 c 156 s 1; RRS s 3773. Formerly RCW 68.12.040.]

RCW 68.52.045 Cities and towns may provide for a cemetery board. The legislative body of any city or town may provide by ordinance for a cemetery board to be appointed by the mayor in cities and towns

operating under the mayor-council form of government, by the city commission in cities operating under the commission form of government, and by the city manager in cities and towns operating under the council-manager form of government: PROVIDED FURTHER, That no ordinance shall be enacted, pursuant to this section, in conflict with provisions contained in charters of cities of the first class. [1955 c 378 s 2. Formerly RCW 68.12.045.]

RCW 68.52.050 Cemetery improvement fund. All moneys received in the manner above provided shall be deposited with the city treasurer, and shall be kept apart in a fund known as the cemetery improvement fund, and shall be paid out only upon warrants drawn by the order of the cemetery board, if such a board exists, or by order of the body, department, commission, or committee duly authorized by ordinance to issue such an order, or by the legislative body of a city or town, which order shall be approved by such legislative body if such order is not issued by the legislative body, and shall be indorsed by the mayor and attested by the city comptroller or other authorized officer. [1955 c 378 s 3; 1909 c 156 s 4; RRS s 3776. Formerly RCW 68.12.050.]

RCW 68.52.060 Care and investment of fund. It shall be the duty of the cemetery board and other body or commission having in charge the care and operation of cemeteries to invest all sums set aside from the sale of lots, and all sums of money received, and to care for the income of all money and property held in trust for the purposes designated herein: PROVIDED, HOWEVER, That all investments shall be made in municipal, county, school or state bonds, general obligation warrants of the city owning such cemetery, or in first mortgages on good and improved real estate. [1933 c 91 s 1; 1909 c 156 s 2; RRS s 3774. FORMER PART OF SECTION: 1909 c 156 s 3 now codified as RCW 68.52.065. Formerly RCW 68.12.060.]

RCW 68.52.065 Approval of investments. All investments shall be approved by the council or legislative body of the city. [1909 c 156 s 3; RRS s 3775. Formerly RCW 68.12.060, part, and 68.12.065.]

RCW 68.52.070 Cemetery improvement fund—Management. The said city shall, by ordinance, make all necessary rules and regulations concerning the control and management of said fund to properly safeguard the same, but shall in nowise be liable for any of said funds except a misappropriation thereof, and shall not have power to bind the city or said fund for any further liability than whatever net interest may be actually realized from such investments, and shall not be liable to any particular person for more than the proportionate part of such net earnings. [1909 c 156 s 6; RRS s 3778. Formerly RCW 68.12.070.]

RCW 68.52.080 Books of account—Audit. Accurate books of account shall be kept of all transactions pertaining to said fund, which books shall be open to the public for inspection and shall be

audited by the auditing committee of said city. [1909 c 156 s 5; RRS s 3777. Formerly RCW 68.12.080.]

RCW 68.52.090 Establishment authorized. Cemetery districts may be established in all counties and on any island in any county, as in this chapter provided. [1971 c 19 s 1; 1957 c 99 s 1; 1953 c 41 s 1; 1947 c 27 s 1; 1947 c 6 s 1; Rem. Supp. 1947 s 3778-150. Formerly RCW 68.16.010.]

RCW 68.52.100 Petition—Requisites—Examination. (1) To form a cemetery district, a petition designating the boundaries of the proposed district by metes and bounds or describing the lands to be included in the proposed district by government townships, ranges, and legal subdivisions, setting forth the object of the formation of the proposed district, and stating that the formation of the proposed district will be conducive to the public welfare and convenience, must be filed with the county auditor of the county in which the proposed district is located, accompanied by an obligation signed by two or more petitioners agreeing to pay the cost of publishing the notice specified in RCW 68.52.120.

(2) The petition must be signed by at least ten percent of the registered voters in the proposed district. However, in counties with only one municipality the petition must be signed by at least ten percent of the registered voters in the proposed district, based on the total vote cast in the most recent county general election.

(3) The county auditor must, within thirty days from the date of filing of the petition, examine the signatures and certify the sufficiency or insufficiency of the petition.

(4) Notwithstanding subsection (3) of this section, in counties with only one municipality the county auditor must examine the signatures and certify the sufficiency or insufficiency of the petition within fifteen days from the date of filing of the petition. If the county auditor certifies that the petition is insufficient, the county auditor must afford the person who filed the petition ten days from that certification to add additional signatures to the petition. The petition must be refiled by the end of that period. Within fifteen days from the date of refiling, the county auditor must examine the signatures and certify the sufficiency or insufficiency of the petition.

(5) The name of any person who signed a petition may not be withdrawn from the petition after it has been filed with the county auditor.

(6) If the petition is found to contain a sufficient number of valid signatures, the county auditor must transmit it, with a certificate of sufficiency attached, to the county legislative authority, which must thereupon, by resolution entered upon its minutes, receive the petition and fix a day and hour when it will publicly hear the petition.

(7) For the purposes of this section, "municipality" means a city or town. [2013 c 167 s 1; 2008 c 96 s 1; 1994 c 223 s 74; 1947 c 6 s 2; Rem. Supp. 1947 s 3778-151. Formerly RCW 68.16.020.]

RCW 68.52.110 Hearing—Place and date. The county legislative authority must conduct a hearing on the petition not less than twenty nor more than forty days from the date of receipt of the petition from the county auditor. The hearing may be completed on the day set for hearing the petition or it may be adjourned from time to time as necessary, but an adjournment may not extend the time for the county legislative authority's determination pursuant to RCW 68.52.140 more than sixty days from the date of receipt of the petition from the county auditor. [2013 c 167 s 2; 1947 c 6 s 3; Rem. Supp. 1947 s 3778-152. Formerly RCW 68.16.030.]

RCW 68.52.120 Publication and posting of petition and notice of hearing. The text of the petition with the names of petitioners omitted and a notice signed by the clerk of the county legislative authority stating the day, hour, and place of the hearing must be published in three consecutive weekly issues of the official newspaper of the county prior to the date of the hearing. The clerk must also cause a copy of the petition with the names of petitioners omitted, with a copy of the notice attached, to be posted for not less than fifteen days before the date of the hearing in three public places in the proposed district, to be previously designated by him or her and made a matter of record in the proceedings. [2013 c 167 s 3; 2012 c 117 s 319; 1947 c 6 s 4; Rem. Supp. 1947 s 3778-153. Formerly RCW 68.16.040.]

RCW 68.52.130 Hearing—Inclusion and exclusion of lands. At the time and place fixed for the hearing on the petition or at any adjournment thereof, the county legislative authority must hear the petition and receive such evidence as it may deem material in favor of or opposed to the formation of the proposed cemetery district or to the inclusion or exclusion of any lands in the proposed district, but no lands not within the boundaries of the proposed district as described in the petition may be included without a written waiver describing the land, executed by all persons having any interest of record therein, having been filed in the proceedings. No land within the boundaries described in the petition may be excluded from the proposed district. [2013 c 167 s 4; 1947 c 6 s 5; Rem. Supp. 1947 s 3778-154. Formerly RCW 68.16.050.]

RCW 68.52.140 Formation of district and election of first commissioners. (1) After conducting the hearing on the petition, if the county legislative authority determines that the formation of the proposed cemetery district will be conducive to the public welfare and convenience, the county legislative authority must by resolution so declare, otherwise the county legislative authority must deny the petition.

(2) If the county legislative authority finds in favor of the formation of the proposed district, the county legislative authority must designate the name and number of the proposed district, fix the boundaries of the proposed district, and cause an election to be held in the proposed district to determine whether the proposed district will be formed under the provisions of this chapter, and to elect the first cemetery district commissioners.

(3) Three cemetery district commissioners must be elected at the election to determine whether the proposed district will be formed, but the election of the commissioners is null and void if the district is not formed. No primary will be held for the office of cemetery district commissioner. A special filing period must be opened as provided in RCW 29A.24.171 and 29A.24.181. Candidates must run for specific commissioner positions. The person receiving the greatest number of votes for each commissioner position is elected to that position. The terms of office of the initial commissioners are as provided in RCW 68.52.220. [2013 c 167 s 5; 1996 c 324 s 3; 1994 c 223 s 75; 1982 c 60 s 2; 1947 c 6 s 6; Rem. Supp. 1947 s 3778-155. Formerly RCW 68.16.060.]

RCW 68.52.150 Election, how conducted—Notice. Except as otherwise provided in this chapter, the election must insofar as possible be called, noticed, held, conducted, and canvassed in the same manner and by the same officials as provided by law for special elections in the county. The notice of election must: State generally and briefly the purpose of the election; describe the boundaries of the proposed cemetery district; list the names of the candidates for first cemetery district commissioners; and specify the election date. [2013 c 167 s 6; 1947 c 6 s 7; Rem. Supp. 1947 s 3778-156. Formerly RCW 68.16.070.]

Elections: Title 29A RCW.

RCW 68.52.155 Conformity with election laws—Exception—Vacancies. Cemetery district elections shall conform with general election laws, except that there shall be no primary to nominate candidates. All persons filing and qualifying shall appear on the general election ballot and the person receiving the largest number of votes for each position shall be elected.

A vacancy on a board of cemetery district commissioners shall occur and shall be filled as provided in chapter 42.12 RCW. [1996 c 324 s 4; 1994 c 223 s 73.]

RCW 68.52.160 Election ballot. The ballot for the election shall be in such form as may be convenient but shall present the propositions substantially as follows:

". . .(insert county name). . . cemetery district No. . . . (insert number). . .

. . .Yes. . .

. . .(insert county name). . . cemetery district No. . . . (insert number). . .

. . .No. . ."

[1994 c 223 s 76; 1947 c 6 s 8; Rem. Supp. 1947 s 3778-157. Formerly RCW 68.16.080.]

RCW 68.52.170 Canvass of returns—Votes required for district formation. (1) The returns of the election must be canvassed

following the election, but the canvass may be adjourned from time to time to await the receipt of election returns. Upon conclusion of the canvass, the canvassing officials must certify the results to the county legislative authority.

(2) The cemetery district is formed if two-thirds of all votes cast at the election were in favor of the formation of the proposed district. However, in counties with only one municipality the district is formed if a majority of all votes cast at the election were in favor of the formation of the proposed district.

(3) If the proposition to form the proposed district received the voter approval required under this section, the county legislative authority must by resolution recorded in the county legislative authority's minutes: Declare the district formed under the name and number previously designated; and declare the three candidates receiving the highest number of votes for cemetery district commissioners as the duly elected first commissioners of the district. The clerk of the county legislative authority must certify a copy of the resolution and cause it to be filed for record in the offices of the county auditor and the county assessor of the county. The certified copy may be recorded without payment of a recording fee.

(4) If the proposition to form the proposed district failed to receive the voter approval required under this section, the county legislative authority must record in the county legislative authority's minutes the failed vote, and all proceedings relating to the proposed district are null and void.

(5) For the purposes of this section, "municipality" means a city or town. [2013 c 167 s 7; 1947 c 6 s 9; Rem. Supp. 1947 s 3778-158. Formerly RCW 68.16.090.]

RCW 68.52.180 Review—When district formation is complete. (1) Any person, firm, or corporation having a substantial interest involved, and feeling aggrieved by any finding, determination, or resolution of the county legislative authority under the provisions of this chapter, may appeal within five days after the finding, determination, or resolution was made to the superior court of the county in the same manner as provided by law for appeals from orders of the county legislative authority.

(2) After the expiration of five days from the date of the resolution declaring the district formed, and upon filing of certified copies of the resolution in the offices of the county auditor and county assessor, the formation of the cemetery district is complete and its legal existence may not thereafter be questioned by any person by reason of any defect in the proceedings for the formation of the cemetery district. [2013 c 167 s 8; 1947 c 6 s 10; Rem. Supp. 1947 s 3778-159. Formerly RCW 68.16.100.]

Appeals from action of board of county commissioners: RCW 36.32.330.

RCW 68.52.185 Ballot proposition authorized for district formation. A county legislative authority may, by ordinance or resolution, provide for a ballot proposition to form a cemetery district. When proposed by ordinance or resolution of the county legislative authority, a ballot proposition shall designate the boundaries of the proposed district by metes and bounds or describing

the lands to be included in the proposed district by government townships, ranges, and legal subdivisions. The ballot proposition authorizing the formation of a cemetery district shall be submitted to the voters residing within the proposed district consistent with the provisions of this chapter. [2008 c 96 s 2.]

RCW 68.52.190 General powers of district. Cemetery districts created under this chapter shall be deemed to be municipal corporations within the purview of the Constitution and laws of the state of Washington. They shall constitute bodies corporate and possess all the usual powers of corporations for public purposes. They shall have full authority to carry out the objects of their creation, and to that end are empowered to acquire, hold, lease, manage, occupy and sell real and personal property or any interest therein; to enter into and perform any and all necessary contracts; to appoint and employ necessary officers, agents and employees; to contract indebtedness, to borrow money, and to issue general obligation bonds in accordance with chapter 39.46 RCW; to levy and enforce the collection of taxes against the lands within the district, and to do any and all lawful acts to effectuate the purposes of this chapter. [1984 c 186 s 58; 1967 c 164 s 6; 1947 c 6 s 11; Rem. Supp. 1947 s 3778-160. Formerly RCW 68.16.110.]

Purpose—1984 c 186: See note following RCW 39.46.110.

Purpose—Severability—1967 c 164: See notes following RCW 4.96.010.

Tortious conduct of local governmental entities: RCW 4.96.010.

RCW 68.52.192 Public cemetery facilities or services—Cooperation with public or private agencies—Joint purchasing. A cemetery district may jointly operate or provide, cooperate to operate and provide and/or contract for a term of not to exceed five years to provide or have provided public cemetery facilities or services, with any other public or private agency, including out of state public agencies, which each is separately authorized to operate or provide, under terms mutually agreed upon by such public or private agencies. The governing body of a cemetery district may join with any other public or private agency in buying supplies, equipment, and services collectively. [1963 c 112 s 3. Formerly RCW 68.16.112.]

RCW 68.52.193 Public cemetery facilities or services—"Public agency" defined. As used in RCW 68.52.192, "public agency" means counties, cities and towns, special districts, or quasi municipal corporations. [1987 c 331 s 73; 1963 c 112 s 2. Formerly RCW 68.16.113.]

RCW 68.52.195 Community revitalization financing—Public improvements. In addition to other authority that a cemetery district possesses, a cemetery district may provide any public improvement as defined under RCW 39.89.020, but this additional authority is limited

to participating in the financing of the public improvements as provided under RCW 39.89.050.

This section does not limit the authority of a cemetery district to otherwise participate in the public improvements if that authority exists elsewhere. [2001 c 212 s 21.]

RCW 68.52.200 Right of eminent domain. The taking and damaging of property or rights therein by any cemetery district to carry out the purposes of its creation, are hereby declared to be for a public use, and any such district shall have and exercise the power of eminent domain to acquire any property or rights therein, either inside or outside the district for the use of such district. In exercising the power of eminent domain, a district shall proceed in the manner provided by law for the appropriation of real property or rights therein by private corporations. It may at its option unite in a single action proceedings to condemn property held by separate owners. Two or more condemnation suits instituted separately may also in the discretion of the court be consolidated upon motion of any interested party into a single action. In such cases the jury shall render separate verdicts for each tract of land in different ownership. No finding of the jury or decree of the court as to damages in any condemnation suit instituted by the district shall be held or construed to destroy the right of the district to levy and collect taxes for any and all district purposes against the uncondemned land situated within the district. [1947 c 6 s 12; Rem. Supp. 1947 s 3778-161. Formerly RCW 68.16.120.]

Eminent domain: State Constitution Art. 1 s 16 (Amendment 9).

Eminent domain by corporations: Chapter 8.20 RCW.

RCW 68.52.210 Power to do cemetery business—District boundaries may include cities and towns—Eminent domain exception. (1) A cemetery district organized under this chapter shall have power to acquire, establish, maintain, manage, improve and operate cemeteries and conduct any and all of the businesses of a cemetery as defined in this title. A cemetery district shall constitute a cemetery authority as defined in this title and shall have and exercise all powers conferred thereby upon a cemetery authority and be subject to the provisions thereof.

(2) A cemetery district may include within its boundaries the lands embraced within the corporate limits of any incorporated city or town and in any such cases the district may acquire any cemetery or cemeteries theretofore maintained and operated by any such city or town and proceed to maintain, manage, improve and operate the same under the provisions hereof. In such event the governing body of the city or town, after the transfer takes place, shall levy no cemetery tax. The power of eminent domain heretofore conferred shall not extend to the condemnation of existing cemeteries within the district: PROVIDED, That no cemetery district shall operate a cemetery within the corporate limits of any city or town where there is a private cemetery operated for profit. [2006 c 335 s 1; 1994 c 81 s 82; 1971 c 19 s 2; 1959 c 23 s 2; 1957 c 39 s 1; 1947 c 6 s 13; Rem. Supp. 1947 s 3778-162. Formerly RCW 68.16.130.]

RCW 68.52.220 District commissioners—Compensation—Election.

(1) The affairs of the cemetery district must be managed by a board of cemetery district commissioners composed of three members. The board may provide, by resolution passed by the commissioners, for the payment of compensation to each of its commissioners at a rate of up to $90 for each day or portion of a day spent in actual attendance at official meetings of the district commission, or in performance of other official services or duties on behalf of the district. However, the compensation for each commissioner must not exceed $8,640 per year.

(2) Any commissioner may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the clerk of the board. The waiver, to be effective, must be filed any time after the commissioner's election and prior to the date on which the compensation would otherwise be paid. The waiver must specify the month or period of months for which it is made. The board must fix the compensation to be paid the secretary and other employees of the district. Cemetery district commissioners and candidates for cemetery district commissioner are exempt from the requirements of Title 29B RCW.

(3) The initial cemetery district commissioners must assume office immediately upon their election and qualification. Staggering of terms of office must be accomplished as follows: (a) The person elected receiving the greatest number of votes is elected to a six-year term of office if the election is held in an odd-numbered year or a five-year term of office if the election is held in an even-numbered year; (b) the person who is elected receiving the next greatest number of votes is elected to a four-year term of office if the election is held in an odd-numbered year or a three-year term of office if the election is held in an even-numbered year; and (c) the other person who is elected is elected to a two-year term of office if the election is held in an odd-numbered year or a one-year term of office if the election is held in an even-numbered year. The initial commissioners must assume office immediately after they are elected and qualified but their terms of office must be calculated from the first day of January after the election.

(4) Thereafter, commissioners are elected to six-year terms of office. Commissioners must serve until their successors are elected and qualified and assume office as provided in RCW 29A.60.280.

(5) The dollar thresholds established in this section must be adjusted for inflation by the office of financial management every five years, beginning January 1, 2024, based upon changes in the consumer price index during that time period. "Consumer price index" means, for any calendar year, that year's annual average consumer price index, for Washington state, for wage earners and clerical workers, all items, compiled by the bureau of labor and statistics, United States department of labor. If the bureau of labor and statistics develops more than one consumer price index for areas within the state, the index covering the greatest number of people, covering areas exclusively within the boundaries of the state, and including all items must be used for the adjustments for inflation in this section. The office of financial management must calculate the new dollar threshold and transmit it to the office of the code reviser for publication in the Washington State Register at least one month before the new dollar threshold is to take effect.

(6) A person holding office as commissioner for two or more special purpose districts may receive only that per diem compensation authorized for one of his or her commissioner positions as compensation for attending an official meeting or conducting official services or duties while representing more than one of his or her districts. However, such commissioner may receive additional per diem compensation if approved by resolution of all boards of the affected commissions. [2024 c 164 s 531; 2020 c 83 s 6; 2013 c 167 s 9; 2011 c 60 s 47; 2007 c 469 s 6; 1998 c 121 s 6; 1994 c 223 s 77; 1990 c 259 s 33; 1982 c 60 s 3; 1979 ex.s. c 126 s 40; 1947 c 6 s 14; Rem. Supp. 1947 s 3778-163. Formerly RCW 68.16.140.]

Intent—Construction—Rules remain valid—Effective date—2024 c 164: See notes following RCW 29B.10.010.

Effective date—2011 c 60: See note following RCW 29B.20.030.

Purpose—1979 ex.s. c 126: See RCW 29A.60.280(1).

RCW 68.52.250 Special elections. Special elections submitting propositions to the registered voters of the district may be called at any time by resolution of the cemetery commissioners in accordance with RCW 29A.04.321 and 29A.04.330, and shall be called, noticed, held, conducted and canvassed in the same manner and by the same officials as provided for the election to determine whether the district shall be created. [2015 c 53 s 92; 1990 c 259 s 34; 1947 c 6 s 17; Rem. Supp. 1947 s 3778-166. Formerly RCW 68.16.170.]

Qualifications of electors: RCW 29A.08.210.

RCW 68.52.260 Oath of commissioners. Each cemetery commissioner, before assuming the duties of his or her office, shall take and subscribe an official oath to faithfully discharge the duties of his or her office, which oath shall be filed in the office of the county auditor. [2012 c 117 s 320; 1986 c 167 s 24; 1947 c 6 s 18; Rem. Supp. 1947 s 3778-167. Formerly RCW 68.16.180.]

Severability—1986 c 167: See note following RCW 29A.16.040.

RCW 68.52.270 Organization of board—Secretary—Office—Meetings—Powers. The board of cemetery district commissioners shall organize and elect a chair from its number and shall appoint a secretary for such term as the board may determine. The secretary shall keep a record of proceedings of the board and perform such other duties as may be prescribed by law or by the board, and shall also take and subscribe an oath for the faithful discharge of his or her duties, which shall be filed with the county clerk. The office of the board of cemetery commissioners and principal place of business of the district shall be at some place in the district designated by the board. The board shall hold regular monthly meetings at its office on such day as it may by resolution determine and may adjourn such meetings as may be required for the transaction of business. Special meetings of the board may be called at any time by a majority of the commissioners or

by the secretary and the chair of the board. Any commissioner not joining in the call of a special meeting shall be entitled to three days written notice by mail of such meeting, specifying generally the business to be transacted. All meetings of the board of cemetery commissioners shall be public and a majority shall constitute a quorum. All records of the board shall be open to the inspection of any elector of the district at any meeting of the board. The board shall adopt a seal for the district; manage and conduct the affairs of the district; make and execute all necessary contracts; employ any necessary service, and promulgate reasonable rules and regulations for the government of the district and the performance of its functions and generally perform all acts which may be necessary to carry out the purposes for which the district was formed. [2012 c 117 s 321; 1947 c 6 s 19; Rem. Supp. 1947 s 3778-168. Formerly RCW 68.16.190.]

RCW 68.52.280 Duty of county treasurer—Cemetery district fund. It shall be the duty of the county treasurer of the county in which any cemetery district is situated to receive and disburse all district revenues and collect all taxes authorized and levied under this chapter. There is hereby created in the office of county treasurer of each county in which a cemetery district shall be organized for the use of the district, a cemetery district fund. All taxes levied for district purposes when collected shall be placed by the county treasurer in the cemetery district fund. [1947 c 6 s 20; Rem. Supp. 1947 s 3778-169. Formerly RCW 68.16.200.]

RCW 68.52.290 Tax levy authorized for fund. Annually, after the county board of equalization has equalized assessments for general tax purposes, the secretary of the district shall prepare a budget of the requirements of the cemetery district fund, certify the same and deliver it to the board of county commissioners in ample time for such board to levy district taxes. At the time of making general tax levies in each year, the board of county commissioners shall levy taxes required for cemetery district purposes against the real and personal property in the district in accordance with the equalized valuation thereof for general tax purposes, and as a part of said general taxes. Such levies shall be part of the general tax roll and be collected as a part of general taxes against the property in the district. [1947 c 6 s 21; Rem. Supp. 1947 s 3778-170. Formerly RCW 68.16.210.]

RCW 68.52.300 Disbursement of fund. The county treasurer shall disburse the cemetery district fund upon warrants issued by the county auditor on vouchers approved and signed by a majority of the board of cemetery commissioners and the secretary thereof. [1947 c 6 s 22; Rem. Supp. 1947 s 3778-171. Formerly RCW 68.16.220.]

RCW 68.52.310 Limitation of indebtedness—Limitation of tax levy. The board of cemetery commissioners shall have no authority to contract indebtedness in any year in excess of the aggregate amount of the currently levied taxes, which annual tax levy for cemetery district purposes shall not exceed eleven and one-quarter cents per

thousand dollars of assessed valuation. [1973 1st ex.s. c 195 s 77; 1947 c 6 s 23; Rem. Supp. 1947 s 3778-172. Formerly RCW 68.16.230.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 68.52.320 Dissolution of districts. Cemetery districts may be dissolved by a majority vote of the electors at an election called for that purpose, which shall be conducted in the same manner as provided for special elections, and no further district obligations shall thereafter be incurred, but such dissolution shall not abridge or cancel any of the outstanding obligations of the district, and the board of county commissioners shall have authority to make annual levies against the lands included within the district until the obligations of the district are fully paid. When the obligations are fully paid, any moneys remaining in the cemetery district fund and all collections of unpaid district taxes shall be transferred to the current expense fund of the county. [1947 c 6 s 24; Rem. Supp. 1947 s 3778-173. Formerly RCW 68.16.240.]

Dissolution of districts: Chapter 53.48 RCW.

Dissolution of inactive special purpose districts: Chapter 36.96 RCW.

RCW 68.52.330 Disincorporation of district located in county with a population of two hundred ten thousand or more and inactive for five years. See chapter 57.90 RCW.

RCW 68.52.901 Effective date—1987 c 331. See RCW 68.05.900.