

# Multiple Agency Fiscal Note Summary

<b>Bill Number:</b> 1037 HB	<b>Title:</b> Family burial grounds
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## Estimated Cash Receipts

NONE

Agency Name	2023-25		2025-27		2027-29	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI						
Local Gov. Other	No fiscal impact					
Local Gov. Total						

## Estimated Operating Expenditures

Agency Name	2023-25				2025-27				2027-29			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Department of Revenue	.0	7,400	7,400	7,400	.0	0	0	0	.0	0	0	0
Department of Health	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Archaeology and Historic Preservation	.5	141,393	141,393	141,393	.5	135,596	135,596	135,596	.5	135,596	135,596	135,596
<b>Total \$</b>	<b>0.5</b>	<b>148,793</b>	<b>148,793</b>	<b>148,793</b>	<b>0.5</b>	<b>135,596</b>	<b>135,596</b>	<b>135,596</b>	<b>0.5</b>	<b>135,596</b>	<b>135,596</b>	<b>135,596</b>

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								
Local Gov. Total									

## Estimated Capital Budget Expenditures

Agency Name	2023-25			2025-27			2027-29		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Department of Health	.0	0	0	.0	0	0	.0	0	0
Department of Archaeology and Historic Preservation	.0	0	0	.0	0	0	.0	0	0
<b>Total \$</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>

Agency Name	2023-25			2025-27			2027-29		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	No fiscal impact								
Local Gov. Total									

## Estimated Capital Budget Breakout

Two new agencies are on this fiscal note - department of revenue and department of archeological and historical preservation.

**Prepared by:** Breann Boggs, OFM

**Phone:**

(360) 485-5716

**Date Published:**

Final

# Department of Revenue Fiscal Note

<b>Bill Number:</b> 1037 HB	<b>Title:</b> Family burial grounds	<b>Agency:</b> 140-Department of Revenue
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## Part I: Estimates

**No Fiscal Impact**

**Estimated Cash Receipts to:**

NONE

**Estimated Expenditures from:**

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1		0.0		
<b>Account</b>					
GF-STATE-State 001-1	7,400		7,400		
<b>Total \$</b>	7,400		7,400		

**Estimated Capital Budget Impact:**

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Yelena Baker	Phone: 60-786-7301	Date: 01/04/2023
Agency Preparation: Kari Kenall	Phone: 60-534-1508	Date: 02/01/2023
Agency Approval: Valerie Torres	Phone: 60-534-1521	Date: 02/01/2023
OFM Review: Cheri Keller	Phone: (360) 584-2207	Date: 02/01/2023

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## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.*

#### CURRENT LAW:

Current law does not have provisions for the establishment of family burial grounds on privately owned land.

Generally, the law exempts public burying grounds and cemeteries from state and local property taxes. (RCW 84.36.020 and Title 68 RCW).

#### PROPOSAL:

This bill creates a new chapter in Title 68 RCW, establishing requirements for family burial grounds. The proposal defines family burial grounds as privately owned land designated for the burial of human remains. Such burials may be, but are not required to be, restricted for use by persons related by birth, marriage, or adoption.

The bill creates provisions specifying that:

- Family burial grounds may only be established on land owned by a natural person and cannot be co-owned with any legal entity, and if the property is co-owned by two or more natural persons, a family burial ground can only be established with the written consent of all co-owners.
- Family burial grounds are subject to specific location requirements and may not comprise more than ten percent of the area of the parcel where it is located.
- The owner of a family burial ground may not sell individual plots.
- Family burial grounds are subject to certain recording requirements with the county auditor.
- Family burial grounds must be disclosed upon the sale of the property.
- Cities and counties are authorized to regulate or prohibit the establishment of family burial grounds.

The bill also revises certain existing provisions relating to cemeteries and the disposal of human remains to allow for family burial grounds

#### EFFECTIVE DATE:

The bill takes effect 90 days after final adjournment of the session.

### II. B - Cash receipts Impact

*Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.*

#### ASSUMPTIONS:

- Few property owners will have a family burial ground.
- Property owners with a family burial ground may request the portion of the property used as a family burial ground be exempted from property taxes, but very few would apply for the exemption.
- If a property owner with a family burial ground applied for an exemption, the exempt value would be very small.

#### DATA SOURCES:

- Department of Revenue, Property Tax Division

#### REVENUE ESTIMATES:

This legislation results in no revenue impact to the state property tax levy and minimal, if any, shift.

Because very few property owners will have a family burial ground and of those that do, an unknown number will apply for

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a property tax exemption, this exemption may cause minimal, if any, shift of local property taxes by increasing local levy rates.

**II. C - Expenditures**

*Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.*

**FIRST YEAR COSTS:**

The department will incur total costs of \$7,400 in fiscal year 2024. These costs include:

- Labor Costs – Time and effort equate to 0.08 FTE.
- Amend two administrative rules.

**SECOND YEAR COSTS:**

The department will not incur any costs in fiscal year 2025.

**ONGOING COSTS:**

There are no ongoing costs.

**Part III: Expenditure Detail**

**III. A - Expenditures by Object Or Purpose**

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.1		0.0		
A-Salaries and Wages	4,800		4,800		
B-Employee Benefits	1,600		1,600		
E-Goods and Other Services	600		600		
J-Capital Outlays	400		400		
<b>Total \$</b>	<b>\$7,400</b>		<b>\$7,400</b>		

**III. B - Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
EMS BAND 4	126,619	0.0		0.0		
MGMT ANALYST4	73,260	0.0		0.0		
TAX POLICY SP 2	75,120	0.0		0.0		
TAX POLICY SP 3	85,020	0.0		0.0		
TAX POLICY SP 4	91,524	0.0		0.0		
WMS BAND 3	107,685	0.0		0.0		
<b>Total FTEs</b>		<b>0.1</b>		<b>0.1</b>		

**III. C - Expenditures By Program (optional)**

NONE

**Part IV: Capital Budget Impact**

**IV. A - Capital Budget Expenditures**

NONE

**IV. B - Expenditures by Object Or Purpose**

NONE

**IV. C - Capital Budget Breakout**

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**Part V: New Rule Making Required**

*Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.*

Should this legislation become law, the department will use the expedited process to amend WAC 458-16-180, titled: "Public burying grounds or cemeteries" and WAC 458-16-110, titled: "Initial application and renewal application." Persons affected by this rulemaking would include family cemeteries.

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 1037 HB	<b>Title:</b> Family burial grounds	<b>Agency:</b> 303-Department of Health
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## Part I: Estimates

**No Fiscal Impact**

**Estimated Cash Receipts to:**

NONE

**Estimated Operating Expenditures from:**

NONE

**Estimated Capital Budget Impact:**

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Yelena Baker	Phone: 360-786-7301	Date: 01/04/2023
Agency Preparation: Sheri Spezze	Phone: (360) 236-4557	Date: 01/05/2023
Agency Approval: Kristin Bettridge	Phone: 3607911657	Date: 01/05/2023
OFM Review: Breann Boggs	Phone: (360) 485-5716	Date: 01/11/2023

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.*

This bill requires no immediate rule-making or any change in program implementation practices; therefore, there is no fiscal impact to the Department of Health.

This bill amends the cemeteries, morgues, and human remains laws to include family burial grounds on privately owned property as an allowable burial site. It prohibits the owner(s) of the family burial ground from selling plots or charging fees for any services provided for the burials on their property, and owner(s) are required to record each burial within 30 days after the burial with their county auditor. The bill also gives cities and counties the authority to regulate or prohibit the establishment of family burial grounds or the extension of existing grounds.

We do not anticipate that we will need to update the Board's Handling of Human Remains rules, authority to regulate family burial grounds will reside with cities and counties.

No fiscal impact to SBOH

### II. B - Cash receipts Impact

*Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.*

### II. C - Expenditures

*Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.*

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

NONE

### III. B - Expenditures by Object Or Purpose

NONE

**III. C - Operating FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part I and Part IIIA.*

NONE

### III. D - Expenditures By Program (optional)

NONE

## Part IV: Capital Budget Impact

### IV. A - Capital Budget Expenditures

NONE

### IV. B - Expenditures by Object Or Purpose

NONE

**IV. C - Capital Budget Breakout**

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**IV. D - Capital FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

**Part V: New Rule Making Required**

*Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.*

# Individual State Agency Fiscal Note

<b>Bill Number:</b> 1037 HB	<b>Title:</b> Family burial grounds	<b>Agency:</b> 355-Department of Archaeology and Historic Preservation
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## Part I: Estimates

**No Fiscal Impact**

### Estimated Cash Receipts to:

NONE

### Estimated Operating Expenditures from:

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.5	0.5	0.5	0.5	0.5
<b>Account</b>					
General Fund-State 001-1	73,595	67,798	141,393	135,596	135,596
<b>Total \$</b>	73,595	67,798	141,393	135,596	135,596

### Estimated Capital Budget Impact:

NONE

*The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.*

Check applicable boxes and follow corresponding instructions:

- If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- Capital budget impact, complete Part IV.
- Requires new rule making, complete Part V.

Legislative Contact: Yelena Baker	Phone: 360-786-7301	Date: 01/04/2023
Agency Preparation: Diann Lewallen	Phone: 360-407-8121	Date: 01/27/2023
Agency Approval: Diann Lewallen	Phone: 360-407-8121	Date: 01/27/2023
OFM Review: Amy Hatfield	Phone: (360) 280-7584	Date: 01/30/2023

## Part II: Narrative Explanation

### II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

*Significant provisions of the bill and any related workload or policy assumptions that have revenue or expenditure impact on the responding agency by section number.*

The bill doesn't require Department of Archaeology and Historic Preservation (DAHP) to be notified about new family burial grounds so the agency needs to keep up with local government/auditors to learn where these family burial plots are located and then put them on the GIS platform maintained by DAHP.

DAHP was required to develop and maintain a centralized database and geographic information system (GIS) of all known cemeteries and burial sites in Washington (RCW 27.34.415). Funding for the Cemetery and Burial site specialist position was lost in the Great Recession. Since the loss of the position, this work has only been sporadically completed. DAHP has not received dedicated funding to maintain this work since those reductions occurred in 2008/2009.

### II. B - Cash receipts Impact

*Cash receipts impact of the legislation on the responding agency with the cash receipts provisions identified by section number and when appropriate, the detail of the revenue sources. Description of the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explanation of how workload assumptions translate into estimates. Distinguished between one time and ongoing functions.*

### II. C - Expenditures

*Agency expenditures necessary to implement this legislation (or savings resulting from this legislation), with the provisions of the legislation that result in the expenditures (or savings) identified by section number. Description of the factual basis of the assumptions and the method by which the expenditure impact is derived. Explanation of how workload assumptions translate into cost estimates. Distinguished between one time and ongoing functions.*

It is assumed DAHP will need .5 FTE of a Commerce Specialist 3 to work with local government/auditors to learn where family burial plots are located and then enter them in DAHP's GIS platform.

A Commerce Specialist 3 makes \$78,900 per year (assumed step L) with related benefits estimated at \$28,214 at current benefits rates. The agency needs a 0.5 FTE of a Commerce Specialist 3, so the salary would be \$78,900 x 0.5 FTE = \$39,450. Related benefits would total \$20,887.

Goods and services are estimated at \$6,606 per year and include communications, payroll processing, training, IT support, and other staff costs. Estimates include some travel at the low cost per diem rates totaling \$855 per year. Also included is one-time equipment costs for furniture and computers totaling \$5,557 in fiscal year 2024.

## Part III: Expenditure Detail

### III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2024	FY 2025	2023-25	2025-27	2027-29
001-1	General Fund	State	73,595	67,798	141,393	135,596	135,596
<b>Total \$</b>			73,595	67,798	141,393	135,596	135,596

**III. B - Expenditures by Object Or Purpose**

	FY 2024	FY 2025	2023-25	2025-27	2027-29
FTE Staff Years	0.5	0.5	0.5	0.5	0.5
A-Salaries and Wages	39,450	39,450	78,900	78,900	78,900
B-Employee Benefits	20,887	20,887	41,774	41,774	41,774
C-Professional Service Contracts					
E-Goods and Other Services	6,846	6,606	13,452	13,212	13,212
G-Travel	855	855	1,710	1,710	1,710
J-Capital Outlays	5,557		5,557		
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
<b>Total \$</b>	73,595	67,798	141,393	135,596	135,596

**III. C - Operating FTE Detail:** *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2024	FY 2025	2023-25	2025-27	2027-29
Commerce Specialist 3	78,900	0.5	0.5	0.5	0.5	0.5
<b>Total FTEs</b>		0.5	0.5	0.5	0.5	0.5

**III. D - Expenditures By Program (optional)**

NONE

**Part IV: Capital Budget Impact**

**IV. A - Capital Budget Expenditures**

NONE

**IV. B - Expenditures by Object Or Purpose**

NONE

**IV. C - Capital Budget Breakout**

*Acquisition and construction costs not reflected elsewhere on the fiscal note and description of potential financing methods.*

NONE

**IV. D - Capital FTE Detail:** *FTEs listed by classification and corresponding annual compensation. Totals agree with total FTEs in Part IVB.*

NONE

**Part V: New Rule Making Required**

*Provisions of the bill that require the agency to adopt new administrative rules or repeal/revise existing rules.*

# LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

**Bill Number:** 1037 HB

**Title:** Family burial grounds

## Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

### Legislation Impacts:

- Cities: Authorizes cities and counties to enact ordinances regulating or prohibiting the establishment or extension of family burial grounds.
- Counties: Same as above
- Special Districts:
- Specific jurisdictions only:
- Variance occurs due to:

## Part II: Estimates

- No fiscal impacts.
- Expenditures represent one-time costs:
- Legislation provides local option: Authorizes cities and counties to enact ordinances regulating or prohibiting the establishment or extension of family burial grounds.
- Key variables cannot be estimated with certainty at this time:

### Estimated revenue impacts to:

None

### Estimated expenditure impacts to:

None

## Part III: Preparation and Approval

Fiscal Note Analyst: Brandon Rountree	Phone: (360) 999-7103	Date: 01/09/2023
Leg. Committee Contact: Yelena Baker	Phone: 360-786-7301	Date: 01/04/2023
Agency Approval: Alice Zillah	Phone: 360-725-5035	Date: 01/09/2023
OFM Review: Breann Boggs	Phone: (360) 485-5716	Date: 01/11/2023

## **Part IV: Analysis**

### **A. SUMMARY OF BILL**

*Description of the bill with an emphasis on how it impacts local government.*

Overview: HB 1037 would integrate family burial grounds into existing RCW laws pertaining to cemeteries, morgues and human remains (Title 68 RCW) by amending RCW 68.05.400, 68.20.010, 68.20.140, and 68.50.130; creating a new section within RCW 84.04 that defines “family burial grounds”; and adding a new chapter to Title 68 RCW which outlines the requirements for establishing and operating a family burial ground.

Sec 4: Owner of the property which the family burial ground is located shall record every burial within 30 days after the burial with the county auditor. Owner shall record: The deceased person’s (1) name, (2) date of birth and (3) date of death as it appears on the death certificate; (4) the name of the owner or owners and the legal description of the property where the human remains are buried; and (5) the latitude and longitude of the grave that are verified by two witnesses or county coroner, sheriff, or a designee of the county coroner or sheriff.

Sec. 6: Authorizes cities and counties to enact ordinances regulating or prohibiting the establishment or extension of family burial grounds by giving power to local planning commissions to make recommendations to local legislative bodies.

### **B. SUMMARY OF EXPENDITURE IMPACTS**

*Expenditure impacts of the legislation on local governments with the expenditure provisions identified by section number and when appropriate, the detail of expenditures. Delineated between city, county and special district impacts.*

This bill would not impact local government expenditures. The only foreseeable expenditure increase would be the increase in work load for the county coroner, sheriff, or a designee of the county coroner or sheriff to verify grave site locations. However, the demand for grave site verification cannot be projected because there is no way to know the rate at which people would need grave site verification or how many people would opt into using two witnesses for verification instead of county officials. Overall, the Washington State Association of County Officials reports that county auditors, coroners and sheriffs would not anticipate any fiscal impact if this bill was to pass.

### **C. SUMMARY OF REVENUE IMPACTS**

*Revenue impacts of the legislation on local governments, with the revenue provisions identified by section number, and when appropriate, the detail of revenue sources. Delineated between city, county and special district impacts.*

This bill would not impact local government revenues.

Sources:

Spokane County Auditor

Skagit County Coroner

Washington County Officials Association

Revised Code of Washington (RCW)