

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action:	Do Pass
Vote:	7 - 0 - 1
Yeas:	Clem, Conger, Matthews, Sheehan, Smith J., Holvey, Whisnant
Nays:	0
Exc.:	Cameron
Prepared By:	Jan Nordlund, Administrator
Meeting Dates:	5/5, 5/12

WHAT THE MEASURE DOES: Adds historic cemetery operated by nonprofit organization to list of cemeteries exempt from specified laws that apply to private cemeteries.

ISSUES DISCUSSED:

- Historic designation criteria
- Importance of platting
- Existing exemptions
- Tax exemption for nonprofit organizations

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: Oregon’s Historic Cemeteries Program is administered by the Oregon Commission on Historic Cemeteries, under the auspices of the State Parks and Recreation Department. The Department maintains a registry of historic cemeteries; “historic cemeteries” include any burial place that contains the remains of at least one individual who died before February 14, 1909 (fifty years after Oregon achieved statehood).

Cemeteries in Oregon are generally governed by ORS 97, while funeral homes, crematoriums and their operations are governed by ORS 692 and regulated by the Oregon Mortuary and Cemetery Board. Historic cemeteries that are still currently operating are overseen by the Mortuary and Cemetery Board, while those not currently operating are overseen by the Commission on Historic Cemeteries.

There are a number of requirements under ORS 97 that do not apply to certain cemeteries, such as those operated by churches, religious societies, cities, and counties. These statutes include: regulations regarding deposit of human remains; dedication, platting, survey and subdivision of land to cemetery purposes; resurvey and alteration; and sales and rights in respect of cemetery plots. The owning and/or operating entity may also voluntarily elect to be subject to regulations regarding endowment care and nonendowed care cemeteries. Senate Bill 29 specifies that the statutes that do not apply to the private cemeteries listed above also do not apply to historic cemeteries.