EF-265-R10-0513-23000310-1 BOE-265 (P1) REV. 10 (05-13)

## **CEMETERY EXEMPTION CLAIM**



## SUSAN M. RANOCHAK MENDOCINO COUNTY ASSESSOR

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NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address) To receive the full exemption, this claim must be filed with the Assessor by February 15. NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from person making claim) NAME OF ORGANIZATION/CORPORATE NAME FROM ARTICLES (IF INCORPORATED) ADDRESS OF PROPERTY (CITY, COUNTY, ZIP CODE) ASSESSOR'S PARCEL NUMBER Yes No Is the owner organized (or operating) for profit? Yes No Is the owner incorporated as a non-profit corporation? If yes, enter the dates of incorporation and amendments: **USE OF PROPERTY** Check all that apply. The property is used or held exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of such property or such dead. ☐ The property is not used or held for profit. **EXEMPTION** Check only one box unless claim covers both inactive and active cemeteries. ☐ The exemption is claimed for the following described inactive property which constitutes and is used exclusively as a cemetery, no portion of which is being leased, rented, or held for sale by the claimant. Enter the Assessor's parcel number or legal description: (If this box is checked and the exemption is not claimed for other properties, Sections A and B need not be completed) ☐ The exemption is claimed for the cemetery properties described on the attached property information section(s). Whom should we contact during normal FOR ASSESSOR'S USE ONLY business hours for additional information? NAME (Assessor's designee) ADDRESS (street, city, state, zip code) (county or city)

**CERTIFICATION** 

DAYTIME PHONE NUMBER

**EMAIL ADDRESS** 

I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME OF PERSON MAKING CLAIM

Number of Section A in claim.

SIGNATURE OF PERSON MAKING CLAIM TITLE DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION.



SECTION A: INFORMATION CONCERNING THE PROPERTY Claimants must complete separate copies of this section for each property for wh	Cemetery / Property Name  nich exemption is sought. Please read instructions before completing.		
1: PROPERTY DESCRIPTION  NAME OF ORGANIZATION			
NAME OF ORGANIZATION			
ADDRESS OF THIS PROPERTY (street, city, state, zip code)	COUNTY		
ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION			
□ Declaration of Dedication. Date recorded □ □	Dedication or zoning not required.		
Declaration of Intention. Date recorded	Reason:		
☐ Zoning or Cemetery Use Permit. Date granted ☐	Total acres of parcel:		
2: OWNER AND OPERATOR			
Claimant is:	List the name of any organization which owns or operates		
Owner and Operator	the property other than claimaint:		
Owner only	the property other than claimaint.		
Operator only of the cemetery and claims exemption on the:			
Land			
☐ Buildings and other improvements			
Personal property listed herein 3: LEASED OR RENTED TO OTHERS			
3. LEASED OR RENTED TO OTHERS			
Yes No Is any portion of the property described above rented, lea organization? If yes, describe that portion and its use, an			
Yes No Is any equipment or other property at this location being I	eased rented or consigned from someone else? If yes		
attach a list that includes the name and address of the own so listed is not subject to the exemption and will be asses	mer and the q <mark>ua</mark> ntity and d <mark>es</mark> cription of the property. Property		
4: LAND USE	, , , , , , , , , , , , , , , , , , , ,		
Cemetery and related uses:			
Burial sites in use or offered for sale. Number of acres:			
	Total ages of namely		
Land used for other building sites  Number of acres:	Total acres of parcel:		
Developed roads and parking areas. Number of acres:	Note: total must equal the total reported in		
Walkways and garden areas. Number of acres:	the property description above.		
Land used for all other cemetery uses. Number of acres:			
Noncemetery uses:			
Not developed (unused)  Number of acres:			
☐ Land used for all other purposes Number of sites:			
5: BUILDINGS AND IMPROVEMENTS			
Building Number or Name Principal Us	e Other Use or Uses		
A DEDOCAL PROPERTY			
6: PERSONAL PROPERTY			
Description Principal Us	e Other Use or Uses		



## SECTION B: INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS

This section must be completed by profit making organizations. Nonprofit claimants need not answer the following questions. Please read instructions before completing.

## 7: DEVELOPED CEMETERY PLOTS, LAWN CRYPTS, AND LAWN NICHES

	Total Number	Number Sold	Unsold Inventory
Cemetery Plots			
Lawn Crypts			
Lawn Niches			

## 8: CRYPTS AND NICHES

Do not include preconstruction sales of crypts or niches if construction had not commenced prior to January 1.

MAUSOLEUMS	Total Number	N <mark>um</mark> ber Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches	$\Lambda$		

COLUMBARIUMS	Total Number	Number Sold	Unsold Inventory	
Niches				



# INSTRUCTIONS FOR FILING CLAIM FOR PROPERTY TAX EXEMPTION UNDER THE CEMETERY EXEMPTION PROVISIONS

#### **FILING OF CLAIM**

Claims for the cemetery exemption must be signed and filed with the county Assessor.

An officer or duly authorized representative of the organization owning the property must sign the claim.

The Assessor will supply claim forms.

#### TIME FOR FILING

To receive the full exemption the claim must be filed each year on or before February 15. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

#### PREPARATION OF CLAIM

All claimants must execute the claim and, except where an exemption is being claimed for inactive cemetery property, provide the property information requested in Section A. Only claimants organized for profit need complete Section B. **All questions must be answered**. If you do not answer all the questions, your claim may be denied. Leave no blanks; use "no," "none," or "not applicable" where needed.

If the entire property is not qualified, a partial exemption will be granted for any portion which satisfies the requirements.

#### FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

#### **USE OF PROPERTY**

Check the appropriate box to indicate whether or not the owner is organized or operates for profit. If organized as a nonprofit corporation, enter the date(s) of incorporation and any amendments to the articles of incorporation on line 6.

A nonprofit organization filing for the first time **must** attach a certified copy of the Articles of Incorporation or comparable instrument for unincorporated organizations, together with all amendments and revisions thereto. After the first filing, only subsequent amendments or revisions to the articles or comparable instrument need be submitted with each claim. Approval of your claim for cemetery exemption cannot be given if proper documentation is not on file in the Assessor's Office.

## **EXEMPTION**

Check the appropriate box and enter the Assessor's parcel number or legal description when required. If necessary, use the back of the claim for lengthy legal descriptions or attach an additional sheet. This completes the claim only for organizations claiming a total exemption of an inactive cemetery property, in which no portion is being leased, rented, or held for sale by the claimant. Claims for all other properties must include Section A.

## SECTION A: INFORMATION CONCERNING THE PROPERTY

Except as indicated in the preceding paragraph, Section A is to be completed by both profit-making and nonprofit cemetery organizations. A separate Section A must be completed and filed for each property for which total or partial exemption is sought. The information furnished must be restricted to the particular property. Give the exact name of the organization, address of the property, and the county of location.

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which an exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which an exemption is sought should be listed. If more than one Section A is filed, each Section A should be numbered for convenient reference.

### PROPERTY DESCRIPTION

List each parcel on which a portion of the operating cemetery is located. Enter the Assessor's parcel number(s) or legal description(s). Indicate the total area (in acres) of all parcels. Use additional sheets if necessary. If the owner has recorded a "Declaration of Intention" or "Declaration of Dedication" of the property for which the exemption is claimed, or if cemetery zoning or a special use permit was granted for the property, check the appropriate box(es) and enter the corresponding date(s) or recorder's reference(s). If dedication and zoning are not required, check the corresponding box and explain.

## **OWNER AND OPERATOR**

Check the appropriate boxes to identify the owner and operator of the property and the classifications of property for which total or partial exemption is sought. If an organization or individual other than the claimant owns or operates the property, identify the organization or individual in the space provided.

## **LEASED OR RENTED TO OTHERS**

If any portion of the property is rented, leased, or being used or operated by some other person or organization, copies of their leases or agreements must be submitted. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.

## LAND USE

Designate the exact acreage for each use. Report one combined figure for all building sites other than mausoleums and columbariums, which must be shown separately. Report appurtenant walkways, gardens, and parking lots separately. The total acreage includes both cemetery and noncemetery uses.



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#### **BUILDINGS AND IMPROVEMENTS**

List all buildings and other improvements on the land, such as mausoleums, columbariums, chapels, corporation yard improvements, irrigation systems, mortuaries, and crematoriums (do not include landscaping). List separately any improvements used partially for exempt purposes and partially for taxable purposes. Use additional sheets if necessary. Principal use column: List the principal use of each. Other use or uses column: List all other uses of specific buildings and improvements. Enter "none" if there is no other use.

#### PERSONAL PROPERTY

List all personal property for which an exemption is sought. Group items into broad categories such as cemetery maintenance tools and equipment, grave digging equipment, and office furniture. List separately any personal property used partially for exempt purposes and partially for taxable purposes. Principal use column: Indicate the principal use of the property (e.g., maintaining cemetery grounds). Other use or uses column: List any other uses (e.g., farming). Enter "none" if there is no other use. Leased personal property should be listed in the LEASED OR RENTED TO OTHERS section.

## SECTION B: INVENTORY OF UNSOLD BURIAL SITES, CRYPTS, AND NICHES

Section B must be completed by all profit-making organizations (any claimant answering "yes" to question 5) seeking the cemetery exemption. List the owner's inventory of unsold burial sites, crypts, and niches as of 12:01 a.m., January 1. Include those acquired by the owner through trades or defaulted contracts as unsold.

## DEVELOPED CEMETERY PLOTS, LAWN CRYPTS, AND LAWN NICHES

Report cemetery plots in terms of number of burial sites and crypts. Land developed as burial sites, which are either in use or being offered for both at-need and pre-need sales, is to be reported separately from land designated and offered only for pre-need sales. Show (1) the total number, (2) the number sold, and (3) the unsold inventory. Developed burial sites row: report "developed" plots located in operating units of the cemetery in which burial activity takes place. Offered for pre-need sales only row: Limit number to plots in operating units of the cemetery which remain undeveloped or in a semi-developed state and in which no burial activity takes place.

#### **CRYPTS AND NICHES**

Show (1) the total number of crypts or niches, (2) the number sold, and (3) the inventory on hand. Do not report preconstruction sales if construction had not commenced prior to the lien date.

#### ADDITIONAL INFORMATION

Upon request, the owner and the operator must furnish additional information to the Assessor. The Assessor may institute an audit or verification of the operations of the claimant.



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