EF-265-NT-R13-0617-43000238-1
BOE-265-NT (P1) REV. 13 (06-17)

CEMETERY EXEMPTION CHANGE IN ELIGIBILITY OR TERMINATION NOTICE

Lawrence E. Stone
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Exemption Division
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exemptions@asr.sccgov.org
www.sccassessor.org

CLAIMANT NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

THIS IS A SAMPLE! DO NOT USE!

Dear Claimant:

Your organization was allowed the Cemetery Exemption for 2017 on all or a portion of its property. The Cemetery Exemption is available only to property which is **owned** by a nonprofit corporation and **used exclusively for** the burial or other permanent deposit of the human dead and property used or held exclusively for the care, maintenance or upkeep of such property or such dead. Under a one-time filing rule or requirement, the Cemetery Exemption will remain in effect until all or a part of the property is used for activities that are outside the scope of the Cemetery Exemption.

If, as of January 1, 2018, you still own the property and the activities conducted on the property **have not changed** since January 1, 2017, answer the question on the card "**yes**" and sign and return the card to the Assessor. The Assessor will continue the exemption. If you do not return the card, it may result in an on-site inspection to verify that the property continues to be used for exempt activities.

If, as of January 1, 2018, you no longer own the property or activities other than cemetery activities are taking place on the property, answer the question on the card "**no**" and sign and return the card to the Assessor within 30 days, so that the exemption can be modified or terminated. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest and may result in a penalty of up to $250.

The following circumstances are those that may disqualify all or part of the property for the exemption:

a. No longer owned by a nonprofit corporation or an organization referred to in section 8250 of the Health and Safety Code.

b. The land is not actively used or held for exempt purposes.

c. Plots sold to brokers for purposes of resale.

d. Passively held land in excess of anticipated need.

e. Improvements that are not used for the burial or other permanent deposit of the human dead, or used or held exclusively for the care, maintenance or upkeep of such property (for example, floral shops, mortuaries, crematoriums, orchard or cropland).

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CEMETERY EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)

(Section 256.6 of the Revenue and Taxation Code)

Failure to return this card does not constitute a waiver of this exemption as specified by the California Constitution, but may result in an on-site inspection by the Assessor to verify any exempt activity.

NAME AND MAILING ADDRESS

APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

To all persons and entities that have received a nonprofit cemetery exemption for the 2017-2018 fiscal year.

QUESTION: Will the property to which the exemption applied in the 2017-2018 fiscal year continue to be used exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of that property or those dead in the 2018-2019 fiscal year?

☐ Yes ☐ No

SIGNATURE

▶

TITLE

TELEPHONE NUMBER

( )

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