EF-265-R13-0522-05000258-1 BOE-265 (P1) REV. 13 (05-22)

# **CEMETERY EXEMPTION CLAIM**

This claim is filed for fiscal year 20\_\_\_\_ - 20\_\_\_\_

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



# Larie Durham Calaveras County Assessor

891 Mountain Ranch Road San Andreas, CA 95249 209.754.6356 assessorpublic@co.calaveras.ca.us

To receive the full exemption, this claim must be filed with the Assessor by February 15.

L		لـ		
If you no longer seek an exe	emption at this location, check	here  Sign and return	this form to the	e Assessor.
NAME AND ADDRESS OF OWNE	ER OF LAND AND BUILDINGS (if d	fferent from person making cla	im)	
NAME OF ORGANIZATION/COR	PORATE NAME FROM ARTICLES	(IF INCORPORATED)		
ADDRESS OF PROPERTY (CITY	, COUNTY, ZIP CODE)			ASSESSOR'S PARCEL NUMBER
OWNER - PROFIT OR NON	N-PROFIT			
Yes No Is the owner	er organized (or operating) for	profit?		
	er incorporated as a non-profit er the dates of incorporation a			
USE OF PROPERTY				
Check all that apply.				
The property is used or h of such property or such		or other permanent depos	it of the human	dead or for the care, maintenance, or upkee
$\hfill\square$ The property is not used	or held for profit.			
EXEMPTION				
Check only one box unl	less claim covers both inactive	e and active cemeteries.		
(If this box is checked a	nted, or held for sale by the cland the exemption is not cland the exemption is not cland the cemetery properties of	imed for other propertion	es, Sections A	and B need not be completed)
				ıld we contact during normal urs for additional information?
Received by	(Assessor's designee)	NAME		
of	(county or city)	ADDRESS (s	street, city, state, z	ip code)
on	(date)			
Number of Section A in cla	, ,	DAYTIME PH	ONE NUMBER	
		( )		
		EMAIL ADDR	RESS	
		CERTIFICATION		
I certify (or declare) that th		n hereon, including any a to the best of my knowled		tatements or documents, is true, correct, and
NAME OF PERSON MAKING CL	<u> </u>	•	-	
SIGNATURE OF PERSON MAKIN	NG 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 which exemption is sought. Please read instructions before completing.

1: PROPERTY DESCRIPTION	, , ,		, ,	, ,
NAME OF ORGANIZATION				
ADDRESS OF THIS PROPERTY (street, city, state, zip of	code)			COUNTY
ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIF	PTION			
<ul> <li>□ Declaration of Dedication. Date recorded</li> <li>□ Declaration of Intention. Date recorded</li> </ul>	d [		Dedication or zonii Reason:	
☐ Zoning or Cemetery Use Permit. Date g	ranted		Total acres of parc	el:
2: OWNER AND OPERATOR				
Claimant is:			List the name of ar	ny organization which owns or operates
<ul><li>Owner and Operator</li></ul>				han claimaint:
Owner only				
Operator only of the cemetery and claims	s exemption on the:			
<ul><li>☐ Land</li><li>☐ Buildings and other improvements</li></ul>				
Personal property listed herein				
3: LEASED OR RENTED TO OTHERS				
☐ Yes ☐ No Is any portion of the property organization? If yes, describ				or operated by some other person or ne lease (rental) agreement:
Yes No Is any equipment or other properties attach a list that includes the so listed is not subject to the	name and address of the	ow	ner and the quantity	and description of the property. Property
4: LAND USE	<u> </u>			,
Cemetery and related uses:				
Number of acres of burial sites in use or offe	red for sale:		Number of cores o	f land used for mausolea:
Number of acres of land used for other build		_	Total number of ma	
excluding mausolea and columbaria:		_		f land used for columbaria:
Number of acres of developed roads and particles of acres for walkways and gardens:		-	Total number of co	
Number of acres of land used for all other ce	metery uses:	_		
Noncemetery uses:			Total acres of pard	-ما
Number of acres not developed (unused): Number of acres of land used for other purpo	oses	_	· ·	equal the total reported in the property
including buildings:		_	acreage description	
5: BUILDINGS AND IMPROVEMENTS EXCLU	JDING MAUSOLEA AND C	OL		
Building Number or Name	Principal	Ha	•	Other Use or Uses
Building Number of Name	Fillicipal	05	e	Other use or uses
6: PERSONAL PROPERTY				
Description	Principal	He	•	Other Use or Uses
Describrion	Finicipal	US	<b>G</b>	Other Ose Of Oses

#### 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. For purposes of this section, Developed Cemetery Plots, Crypts, and Niches that are broker-held plots are to be included as Unsold Inventory. 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.

	• •	·	
1. MAUSOLEA	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			
2. MAUSOLEA	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			
3. MAUSOLEA	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			
1. COLUMBARIA	Total Number	Number Sold	Unsold Inventory
Niches			
2. COLUMBARIA	Total Number	Number Sold	Unsold Inventory
Niches			
3. COLUMBARIA	Total Number	Number Sold	Unsold Inventory
Niches			

Attach additional sheets if needed.



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# 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 mausolea and columbaria, 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 mausolea, columbaria, chapels, corporation yard improvements, irrigation systems, mortuaries, and crematoria (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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