BOE-265 (P1) REV. 09 (06-11) EXM-241 (REV. 8-12)

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)

COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
500 WEST TEMPLE STREET ROOM 227
LOS ANGELES, CA 90012-2770 • Telephone 213.974.3481
Email: exempt@assessor.lacounty.gov
Website: assessor.lacounty.gov
Si desea ayuda en Español, llame al número 213.974.3211

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).

FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____
(county or city)

on _____
(date)

Number of Section A in claim _____

Whom should we contact during normal business hours for additional information?

NAME

ADDRESS *(street, city, state, zip code)*

DAYTIME PHONE NUMBER
( )

EMAIL ADDRESS

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM	TITLE	DATE
▶		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION.

Information for Property Number _____

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 code)* | COUNTY

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION

☐ Declaration of Dedication. Date recorded _____
☐ Declaration of Intention. Date recorded _____
☐ Zoning or Cemetery Use Permit. Date granted _____

☐ Dedication or zoning not required.
Reason: _____
☐ Total acres of parcel: _____

2: OWNER AND OPERATOR

Claimant is:
☐ Owner and Operator
☐ Owner only
☐ Operator only of the cemetery and claims exemption on the:
- ☐ Land
- ☐ Buildings and other improvements
- ☐ Personal property listed herein

List the name of any organization which owns or operates the property other than claimaint: _____

3: LEASED OR RENTED TO OTHERS

☐ Yes ☐ No Is any portion of the property described above rented, leased, or being used or operated by some other person or organization? If yes, describe that portion and its use, and attach a copy of the lease (rental) agreement: _____

☐ Yes ☐ No Is any equipment or other property at this location being leased, rented, or consigned from someone else? *If yes, attach a list that includes the name and address of the owner and the quantity and description of the property. Property so listed is not subject to the exemption and will be assessed by the Assessor if owned by a taxable entity.*

4: LAND USE

Cemetery and related uses:
☐ Burial sites in use or offered for sale. Number of acres: _____
☐ Mausoleum and columbarium. Number of sites: _____
☐ Land used for other building sites Number of acres: _____
☐ Developed roads and parking areas. Number of acres: _____
☐ Walkways and garden areas. Number of acres: _____
☐ Land used for all other cemetery uses. Number of acres: _____

Total acres of parcel: _____

Note: total must equal the total reported in the property description above.

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 Use	Other Use or Uses

6: PERSONAL PROPERTY

Description	Principal Use	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: CEMETERY PLOTS

	Total Acres	Acres Sold	Unsold Inventory
Developed burial sites			
Offered for pre-need sales only			

8A: CRYPTS AND NICHES

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

MAUSOLEUMS	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

COLUMBARIUMS	Total Number	Number Sold	Unsold Inventory
Niches			

8B: CRYPTS AND NICHES

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

MAUSOLEUMS	Total Cubic Feet	Cubic Feet Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

COLUMBARIUMS	Total Cubic Feet	Cubic Feet Sold	Unsold Inventory
Niches			

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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 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.

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 AND CRYPTS

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 and crypts as of 12:01 a.m., January 1. Include those acquired by the owner through trades or defaulted contracts as unsold.

CEMETERY PLOTS
Report cemetery plots in terms of acreage devoted to such use. 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 acreage, (2) the acreage sold, and (3) the unsold acreage for each category. 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 acreage 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. The combined total of the acreage reported in both rows should equal the total acreage on the first entry under the LAND USE section.

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.