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BOE-265-NT (P1) REV. 18 (05-22)

CEMETERY EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE

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

Form area for claimant name and mailing address with corner brackets.

APN(s)

LOCATION OF PROPERTY (if other than mailing address)

Form area for APN and location of property.

Dear Claimant:

Your organization was allowed the Cemetery Exemption for 2022 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...

If, as of January 1, 2023, you still own the property and the activities conducted on the property have not changed since January 1, 2022, answer the question on the card "yes" and sign and return the card to the Assessor. The Assessor will continue the exemption.

If, as of January 1, 2023, 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.

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...



BOE-265-NT REV. 18 (05-22)

**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 2022-2023 fiscal year.

QUESTION: Will the property to which the exemption applied in the 2022-2023 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 2023-2024 fiscal year?

Yes No

SIGNATURE



TITLE

TELEPHONE NUMBER
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