



NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR UNIMPROVED CEMETERY LAND

(See general information and instructions on back of form)

1. Name of organization _____ 2c. Mailing address of organization _____

2a. Name of contact person _____

2b. Telephone no. of contact person _____
Day no. () _____
Evening no. () _____
2d. E-mail (optional) _____

3. Location of property
Street address _____ Village (if any) _____
City/Town _____ School district _____

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

4. Indicate number of acres currently used for cemetery purposes: * _____

a. Number of acres of unimproved land in which interments are anticipated: _____
b. Location of unimproved land (in relation to improved land): _____

5. Describe plans for use of unimproved land (attach written plans, maps, etc, if any): _____
a. Number of burial spaces projected: _____ b. Number of burial spaces already sold: _____
c. Indicate dates for clearing of land: _____ roadway construction: _____

6. Indicate any limitations on use of unimproved land for interments (e.g. physical, legal limitations): _____

7. Describe use of land currently used for cemetery purposes: *
a. Number of interments in previous calendar year: _____
b. Number of interments in previous ten years: _____
c. Number of burial spaces remaining for future interments within cemetery area currently improved for cemetery purposes: _____

8. a. Has the cemetery conveyed any real property in the past ten years, other than burial plots? [] Yes [] No
b. Is the property or any part thereof under contract for sale? [] Yes [] No
c. Is the property or any part thereof for sale? [] Yes [] No
d. If answer to 8, a, b, or c is yes give full details (include question in letter):

*Defined in instructions

VERIFICATION

State of New York

ss:

County of _____

_____, being duly sworn, says that he is the _____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of _____ pages) are true, correct and complete, and that he makes this application for real property tax exemption as provided by law.

Subscribed and sworn to before me
this _____ day of _____ 20 _____

Signature of owner or authorized representative

Commissioner of deeds or notary public

General information and instructions

1. Statute-Real Property Tax Law. Sec.446 Cemeteries

1. Real property actually and exclusively used for cemetery purposes shall be exempt from taxation and exempt from special ad valorem levies and special assessments.

2. In addition to the exemption provided in subdivision one of this section, unimproved land, which is not presently used for cemetery purposes, but in which interments are reasonably and in good faith anticipated, shall be exempt from taxation, special ad valorem levies and special assessments. An exemption pursuant to this subdivision shall be granted only upon application by the owner of the property on a form prescribed by ORPTS. The application shall be filed with the assessor of the appropriate county, city, town, or village on or before the taxable status date of such county, city, town, or village.

3. The term "cemetery purposes", as used in this section, shall mean land and buildings, whether privately or publicly owned or operated, used for the disposal or burial of deceased human beings, by cremation or in a grave, mausoleum, vault, columbarium or other receptacle. Such term shall also include land and buildings actually used and essential to the providing of cemetery purposes including, but not limited to, the on-site residence of a full-time caretaker and a storage facility for the necessary tools and equipment.

4. No real property shall be entitled to receive an exemption pursuant to this section if the owner or operator of such real property or any officer, member or employee thereof, shall receive or may be lawfully entitled to receive any pecuniary profit from the operation thereof, other than reasonable compensation for services performed, or if the ownership or operation is a guise or pretense for directly or indirectly making any other pecuniary profit for such owner or operator or for its officers, members or employees.

2. Application

No application need be filed for exemption for real property currently and exclusively used for cemetery purposes. The statute places the burden on the property owner to demonstrate good faith intention to use the vacant land for interments. Such intention may be demonstrated by maps, plans, written descriptions, etc.

3. Place of filing application

Application for exemption from city, town or village taxes must be filed with the city or town or village. Application for exemption from county or school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county or school taxes. In Nassau County, all applications should be filed with the Nassau County Board of Assessors. In Tompkins County, applications should be filed with the Tompkins County Division of Assessment.

4. Time of filing application

The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date.

Form RP-446 must be filed to apply for exemption for unimproved land in which interments are reasonably and in good faith anticipated. One copy must be filed annually in each assessing unit for each separately assessed parcel for which exemption is sought. If more space for any item in the application is needed, attach additional sheets and indicate the question (s) to which you are responding. Please give your name on all attachments. The assessor may request information in addition to the information contained in the application.

SPACE BELOW FOR ASSESSOR

Applicant Organization _____

Date Application Filed _____ Exemption Code _____

Approved Disapproved \$ _____ Taxable \$ _____ Exempt

Documentary Evidence Presented _____

Assessing unit

Assessor's signature

Date