



## Louisiana Cemetery Board

3445 N. Causeway Blvd., Suite 509

Metairie, LA 70002

Telephone 504-838-5267 - Toll Free 1-866-488-5267 - Fax 504-838-5289

Website: [www.lcb.state.la.us](http://www.lcb.state.la.us)

### APPLICATION TO DETERMINE EXEMPT STATUS

(Pursuant to R.S. 8:78)

- 1) Name of Cemetery Authority: \_\_\_\_\_
- a) Name of Cemetery: \_\_\_\_\_
- 2) Physical Address of Cemetery: \_\_\_\_\_
- City \_\_\_\_\_ Parish \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
- 3) Name of person making application on behalf of cemetery authority: \_\_\_\_\_
- a) Title: \_\_\_\_\_
- b) Mailing address: \_\_\_\_\_
- c) Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_
- d) E-mail address: \_\_\_\_\_
- 4) Type of cemetery: **(CHECK ONE)**
- a) \_\_\_ **"Family Burial Ground"** as defined by La. R.S. 8:1(22) means a cemetery in which no lots are sold to the public and in which interments are restricted to a group of persons related to each other by blood or marriage.
- b) \_\_\_ **"Fraternal Cemetery"** as defined by La. R.S. 8:1(23) means a cemetery owned, operated, controlled or managed by any fraternal organization or auxiliary organization thereof, in which the sale of lots, graves, crypts, vaults or niches is restricted principally to its members.
- c) \_\_\_ **"Municipal Cemetery"** as defined by La. R.S. 8:1(31) means a cemetery owned, operated, controlled or managed by a municipality or other political subdivision of the state, or instrumentality thereof authorized by law to own, operate or manage a cemetery.
- d) \_\_\_ **"Religious Cemetery"** as defined by La. R.S. 8:1(37) means a cemetery that is owned, operated, controlled or managed by a recognized church, religious society, association or denomination, or by a cemetery authority or a corporation administering or through which is administered the temporalities of any recognized church, religious society, association or denomination.
- For Religious Cemeteries ONLY:** Will the cemetery be a columbarium facility **only**? \_\_\_ Yes \_\_\_ No
- e) \_\_\_ **"Community Cemetery"** as defined by La. R.S. 8:1(14) means a cemetery owned, operated, controlled or managed by any association or organization, in which the sale of lots, graves, crypts, vaults, or niches is restricted principally to individuals within a community.
- i) **For Community Cemeteries ONLY:** Is the cemetery owned and operated by a non-profit corporation or non-profit limited liability company in existence prior to January 1, 2007? \_\_\_ Yes \_\_\_ No.
- ii) If yes, do the officers, directors, members, and/or LLC managers serve on a voluntary basis without compensation for their services? \_\_\_ Yes \_\_\_ No
- 5) Does the cemetery sell cemetery spaces, sell the right of use or interment in any cemetery space, or charge a maintenance fee per cemetery space for an amount in excess of three hundred (\$300) dollars? \_\_\_ Yes \_\_\_ No
- (Attach detailed price list)**

**(OVER)**

**CERTIFICATION**

I hereby certify that the information presented herein is true and correct to the best of my knowledge and belief, and that said information is submitted voluntarily to the Louisiana Cemetery Board in connection with the Application to Determine Exempt Status filed by the Cemetery Authority named herein.

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Name of Cemetery Authority

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Signature/Title

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Date

**PLEASE RETURN THIS FORM TO:**  
***Louisiana Cemetery Board***  
***3445 N. Causeway Blvd., Suite 509***  
***Metairie, LA 70002***