



## Application to Determine Exempt Status INSTRUCTIONS

### R.S. 8:78 Exemptions

- A. The provisions of this Chapter shall not apply to family burial grounds, fraternal cemeteries, municipal cemeteries, community cemeteries, state cemeteries, federal cemeteries, or religious cemeteries that do not 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 dollars.
- B. The provisions of this Chapter shall not apply to community cemeteries owned and operated by non-profit corporations [and limited liability companies] in existence prior to January 1, 2007, whose officers and directors [members, and/or LLC managers] serve on a voluntary basis without compensation for their services.
- C. The provisions of the Chapter shall not apply to columbarium facilities owned and operated by churches for the interment of human remains.

**NOTICE: THIS APPLICATION IS TO DETERMINE IF A CEMETERY QUALIFIES FOR AN EXEMPTION UNDER R.S. 8:78. IT IS NOT AN APPLICATION TO LICENSE THE CEMETERY OR ISSUE A CERTIFICATE OF AUTHORITY.**

1. Application must be completed in full and executed by an owner, partner, stockholder, and/or member, owning 10% or more, or an officer, director, or LLC manager if the Applicant is an association, corporation or limited liability company.
2. If the applicant is a Community Cemetery owned and operated by a non-profit corporation or non-profit limited liability company, the Articles of Incorporation or Articles of Organization must be attached.
3. All applicants must attach a price list outlining all charges for cemetery spaces, the right of use or interment in any cemetery space, and maintenance fees charged per cemetery space.
4. There shall be submitted to the Board such additional information and/or documentation the Board may deem necessary.

*The Louisiana Cemetery Board Rules and Regulations Chapter 7. § 705 D states: "Every cemetery authority and every person who has been determined by the board to be exempt from obtaining a certificate of authority or license, as the case may be, shall immediately notify the board of any fact, circumstance, condition or change in status or mode of operation which might result in the loss of the previously granted exemption. The board may from time to time require submission of such information as it may deem necessary to determine if an exemption previously granted should be continued."*

**IF YOU HAVE ANY QUESTIONS REGARDING THE PREPARATION OF THE APPLICATION TO DETERMINE EXEMPT STATUS, PLEASE CONTACT THE OFFICE OF THE BOARD AT THE ADDRESS OR TELEPHONE NUMBER LISTED BELOW.**

**IMPORTANT: THE LOUISIANA CEMETERY BOARD HAS JURISDICTION OVER THE PROVISIONS OF TITLE 8. DETERMINATION OF EXEMPT STATUS UNDER R.S. 8:78 DOES NOT INDICATE CEMETERY IS IN COMPLIANCE WITH OTHER FEDERAL AND/OR STATE LAWS.**

**THIS APPLICATION AND ATTACHMENTS ARE PUBLIC RECORD EXCEPT TO THE EXTENT THEY ARE EXCEPTED, EXEMPTED, OR LIMITED BY LAW; AND THEY WILL BE FURNISHED TO PERSONS, FIRMS, ASSOCIATIONS, CORPORATIONS, ETC., MAKING A WRITTEN PUBLIC RECORDS REQUEST PURSUANT TO TITLE 44. IF APPLICANT CONSIDERS ANY SUBMISSIONS OF INFORMATION CONFIDENTIAL AND EXCEPTED, EXEMPTED OR LIMITED BY LAW, PLEASE MARK SAME ACCORDINGLY.**

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