From: Luke Pinoli, Santa Barbara County Assessor's Office
Sent: Tuesday, February 17, 2026 3:01 PM
To: Haggerty, Lisa
Subject: Proposed Revisions to AH-516

Hello Ms. Haggerty,

It looks like Chapter 7, Page 35 of the revised AH-516 has a contradiction, specifically sentences 24 and 25: "All developed land within a nonprofit cemetery is eligible for exemption. The exemption is applicable only when the land is actively used or held for exempt purposes." Suggested revision: "Not all developed land…"

Additionally, Chapter 7, Page 37, sentences 33 and 34 have typos: "personalty" rather than "personal property."

Thank you for taking the lead on updating this handbook. It is very thorough and informative and will help us out a lot in Santa Barbara County!

Kind regards,

Luke Pinoli | Administrative Office Professional II
Santa Barbara County Assessor's Office
[redacted]