Proposed Revision and Combination of AH 516 & AH 265 (Cemetery Handbook)
Alternative Language/Comments

No.	Page/Line Reference		Source	Proposed Language/Comments	BOE Staff Position
1	6	25-26	Teresa Jordan	On Page 6, "(a)", it is stated "...or that all interments have removed from that portion of property from which dedication is sought to be removed." The sentence should read "...or that all interments have been removed..."(lines 25-26).	Accepted. This is a direct quotation from Health and Safety Code section 8580.
2	22	30	Teresa Jordan	Under Subject Property Data, Owner of Record, why is the telephone number deleted; is it due to changing forms of communication, or area codes, etc,? **BOE note:** The telephone number referred to is an example of the "property identification" section and documenting an appraisal. A phone number is not relevant for the appraisal; however, if the Assessor's Office has a phone number, it is kept confidential in the building record.	Not accepted. See BOE note.
3	23	9-14	Teresa Jordan	Under History, I do not agree with the deletion of this paragraph. Note; that a public cemetery district, and a public cemetery's history are priceless to the training of directors/trustees when there are vacancy turnovers since the individuals are "volunteers", and training is on an as you go basis! For this reason, I compiled binders (training manuals) for the County of Ventura's 3 public cemetery districts (Bardsdale, El Rancho, Simi, and Piru) Boards of Trustees. There is also on the BOE website the following: "The Agency and its History." **BOE note:** "History" referred to is in an example of documenting an appraisal. For this example, relevant information was moved under the "Property Description" section, and the "History" section was removed. Historic information is not relevant to the current appraisal and is maintained in the Assessor's records.	Not accepted. See BOE note.

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4	35	24, 25	Santa Barbara County Assessor's Office (Luke Pinoli)	"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…" **BOE modification:** Developed land within a nonprofit cemetery is eligible for exemption if it is actively used or held for exempt purposes. This means the land must be prepared, made available, maintained, and offered for sale as burial sites.	Accepted. See BOE Modification.
5	37	33, 34	Santa Barbara County Assessor's Office (Luke Pinoli)	Sentences 33 and 34 have typos: "personalty" rather than "personal property." **BOE note:** "Personalty" means "personal property." However, referring to personal property as personalty is not commonly used today.	Accepted. Additionally, corrected page 38, line 1. See BOE note.