



# County Technical Assistance Service

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## Cemeteries and Monuments

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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## Cemeteries and Monuments

**Reference Number:** CTAS-1543

Places of burial, all nonprofit cemeteries, and monuments of the dead are exempt from taxation. Real property owned by cemeteries operated on a for-profit basis which has been prepared and is being held for burial purposes is exempt from taxation; provided, that the amount of such property does not exceed the reasonable expectation of public needs. Cemeteries are required to apply for exemption and obtain approval of exemption by the State Board of Equalization if charges are imposed for use of burial plots.<sup>1</sup>

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<sup>1</sup>T.C.A. § 67-5-214.

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