

MUSCOGEE COUNTY BOARD OF TAX ASSESSORS
Request for Property Tax Exemption

Owner's Name (PLEASE PRINT)	Address	City	State	Zip
INSTRUCTIONS: Under Georgia law all property is taxable unless specifically exempted under OCGA 48-5-41 (items 1-15), 48-5-470.1 (item 16), or 48-5-470.2 (item 17). Check <u>THE ONE</u> category below that you believe fits <u>the primary use</u> of this property:				
<input type="checkbox"/> (1)(A)	Public property			
<input type="checkbox"/> (1)(D)	Property held by a Georgia nonprofit corporation whose income is exempt from federal income tax and <u>held exclusively</u> for the benefit of a county, municipality, or school district			
<input type="checkbox"/> (2)	All places of burial			
<input type="checkbox"/> (2)(A)	All places of religious worship			
<input type="checkbox"/> (2.1)(A)	All property <u>owned by and operated exclusively</u> as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of the same <u>when</u> such entity is qualified as an exempt religious organization			
<input type="checkbox"/> (3)	All property <u>owned by religious groups</u> and <u>used only</u> for single-family residences <u>with no income derived</u> from the property			
<input type="checkbox"/> (4)	All institutions of <u>purely</u> public charity			
<input type="checkbox"/> (5)	All property of nonprofit hospitals <u>used in connection</u> with their operation <u>and not held</u> for investment purposes <u>and are subject to the laws</u> of this state regulating nonprofit or charitable corporations			
<input type="checkbox"/> (6)	All buildings erected for and used as a college, incorporated academy or other seminary of learning			
<input type="checkbox"/> (7)	All funds or property held or used as endowment by colleges, nonprofit hospitals, incorporated academies or other seminaries of learning <u>when</u> the funds or property are not invested in real estate			
<input type="checkbox"/> (8)	All real and personal property when used by or connected with any public library, or any other literary association			
<input type="checkbox"/> (9)	All books, philosophical apparatus, paintings, and statuary of any company or association <u>kept in a public hall</u> and not held as merchandise for sale or gain			
<input type="checkbox"/> (10)	Reserved			
<input type="checkbox"/> (11)	All property <u>used in or which is a part of</u> any facility which has been installed or constructed at any time for the <u>primary purpose</u> of eliminating or reducing air or water pollution <u>if</u> such facilities have been certified by the DNR as necessary and adequate for the purposes intended			
<input type="checkbox"/> (12)	All property of a nonprofit home for the aged <u>used in connection with</u> its operation <u>when</u> the home has no stockholders and no income or profit distributed to or for the benefit of any private person <u>and</u> when the home is qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)			
<input type="checkbox"/> (13)	All property of a nonprofit home for the mentally disabled <u>used in connection with</u> its operation when the home has <u>no stockholders</u> and there is <u>no benefit</u> to any private person <u>and</u> when the home is qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)			
<input type="checkbox"/> (14)(A)	Property which is <u>owned by and used exclusively</u> as the headquarters, post home, or similar facility of a veterans organization when at least 75 percent of the members, past or present, are members of the armed forces of the United States and there is no benefit to any private shareholders or individuals			
<input type="checkbox"/> (14)(B)	Property which is owned by and used <u>exclusively</u> by any veterans organization which is qualified as a nonprofit 501 (c)(3) organization and which has been organized for the purpose of refurbishing and operating historic military aircraft acquired from the federal government and other sources, making such aircraft airworthy, and putting such aircraft on display to the public for educational purposes			
<input type="checkbox"/> (15)	Property owned by an historical benefit association whose founding organization received its charter from the General Assembly of Georgia prior <u>to January 1, 1880</u> and used <u>exclusively</u> for charitable, fraternal, and benevolent purposes			
<input type="checkbox"/> (16)	A housing project that is subject to a private enterprise agreement with a housing authority			

Complete this sheet and attach the applicable questionnaire(s) as provided by the Board and which is a part of this request. Answer each question using additional sheets of paper as necessary. If this request is for more than one parcel, **all used for the same purposes**, attach a list of the other parcels. If it is for more than one parcel, **not all used for the same purposes**, fill out a questionnaire for each parcel. Submit this request and questionnaire(s), **(no facsimiles), by April 1, of the year that you have indicated above**, to: The Muscogee County Board of Tax Assessors, P.O. Box 1340 Columbus, GA 31902. Extra requests can be obtained by calling the office at 706-653-4398 or by going to our web site: <http://www.columbusga.org/TaxAssessors/>

APPLICANT'S OATH: I hereby apply for tax exemption, under the subparagraph of OCGA 48-5-41 (a) indicated above, for the property described in the attached questionnaire(s) and the **year indicated above**. I certify that I am duly authorized to represent the owner in this matter and that, to the best of my knowledge and belief, all information contained herein and attached is true and correct.

Applicant's name (printed)	Title	Correspondence Mailing Address	City	State	ZIP
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Signature	Date	Telephone No.	Fax No.
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E-mail Address	Web-site
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MUSCOGEE COUNTY BOARD OF TAX ASSESSORS
Questionnaire for a Nonprofit Home for the Mentally Disabled

Name of owner: _____

Parcel ID: _____ Personal Property Account No(s). _____ Attach copy of reporting form.

Location (address) of property: _____

Date acquired: _____

1. Is the owner qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)? _____ If yes, please attach a copy of the IRS ruling Section 501 and most recent IRS Forms 990 and 990T.
2. Is the owner qualified as an exempt organization under OCGA Section 48-7-25? _____ If yes, attach a copy of the certification from the Georgia Secretary of State.
3. What is the specific use of the land and each improvement (bldgs.) located on the property as of January 1 for the Tax Year requested?

4. What are the requirements for a person to be eligible to live at the home?

5. Are services, provided after acceptance, contingent on an applicant's ability to pay? _____ If yes, give detailed explanation.

6. Are there any other uses of the property? _____ If yes, please explain.

7. Is any income distributed to stockholders or individuals? _____ If yes, give detailed explanation.

8. Are there any deed restrictions on the property? _____ If yes, explain in detail.

9. Is there a cell tower or billboard on the property? _____ If yes, indicate which. _____

To assist the Board in making its decision, **please attach copies of the following documents** in addition to the ones requested above which relate to the owner or the property: articles of incorporation, bylaws, financial statements, deeds, plats, pictures (inside & outside), personal property reporting form, informational brochures, fee schedule and certificates of occupancy. Also, please attach any other information which you believe will help to establish that the property is exempt from taxation.

**Name of preparer
(Printed)**

Signature

Date

TEL. No.

Revised 6/14/16