

MUSCOGEE COUNTY BOARD OF TAX ASSESSORS
Request for Property Tax Exemption

Owner's Name (PLEASE PRINT)	Address	City	State	Zip
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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 THE ONE category below that you believe fits the primary use of this property:

- (1)(A) Public property
- (1)(D) Property held by a Georgia nonprofit corporation whose income is exempt from federal income tax and **held exclusively** for the benefit of a county, municipality, or school district
- (2) All places of burial
- (2)(A) All places of religious worship
- (2.1)(A) All property **owned by and operated exclusively** as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of the same **when** such entity is qualified as an exempt religious organization
- (3) All property **owned by religious groups** and **used only** for single-family residences **with no income derived** from the property
- (4) All institutions of **purely** public charity
- (5) All property of nonprofit hospitals **used in connection** with their operation **and not held** for investment purposes **and are subject to the laws** of this state regulating nonprofit or charitable corporations
- (6) All buildings erected for and used as a college, incorporated academy or other seminary of learning
- (7) All funds or property held or used as endowment by colleges, nonprofit hospitals, incorporated academies or other seminaries of learning **when** the funds or property are not invested in real estate
- (8) All real and personal property when used by or connected with any public library, or any other literary association
- (9) All books, philosophical apparatus, paintings, and statuary of any company or association **kept in a public hall** and not held as merchandise for sale or gain
- (10) Reserved
- (11) All property **used in or which is a part of** any facility which has been installed or constructed at any time for the **primary purpose** of eliminating or reducing air or water pollution **if** such facilities have been certified by the DNR as necessary and adequate for the purposes intended
- (12) All property of a nonprofit home for the aged **used in connection with** its operation **when** the home has no stockholders and no income or profit distributed to or for the benefit of any private person **and** when the home is qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)
- (13) All property of a nonprofit home for the mentally disabled **used in connection with** its operation when the home has **no stockholders** and there is **no benefit** to any private person **and** when the home is qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)
- (14)(A) Property which is **owned by and used exclusively** 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
- (14)(B) Property which is owned by and used **exclusively** 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
- (15) Property owned by an historical benefit association whose founding organization received its charter from the General Assembly of Georgia prior **to January 1, 1880** and used **exclusively** for charitable, fraternal, and benevolent purposes
- (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 application 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
Signature	Date	Telephone No.	Fax No.		
E-mail Address	Web-site				

Revised 6/14/16

MUSCOGEE COUNTY BOARD OF TAX ASSESSORS
Questionnaire for an Institution of Purely Public Charity

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 exempt from federal income tax? _____ If yes, please attach a copy of the IRS ruling 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, please attach a copy of the certification from the Georgia Secretary of State.
3. Does the owner have a business license? _____ Please provide a copy.
4. 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?
5. For whose benefit are the owner's charitable activities conducted?
6. How is the property used to facilitate or support the charitable activities of the owner?
7. Does the owner conduct any other activities on the property? _____ If yes, please explain.
8. Is any portion of the property leased to another organization(s)? _____ If yes, what is the annual rent? _____ How many square feet are leased? _____ Send a drawing of building showing the portion that is being rented. Name the organization and give a brief description of what they do.
9. Is any income distributed to stockholders or individuals? _____ If yes, give detailed explanation.
10. Are there any fees, dues or other charges for use of the property, services rendered or goods provided? _____ If yes, please explain and provide a schedule of fees.
11. Has exemption from ad valorem taxation ever been denied for this property? _____ If yes, give detailed information.
12. Are there any deed restrictions on the property? _____ If yes, give detailed explanation.
13. 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.