

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 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 Housing Authority with a Private Enterprise Agreement

Name of owner entity: _____
Name of Housing Authority: _____
Parcel ID: _____ Personal Property Account No(s) _____ Attach copy of reporting form.
Location (address) of property: _____
Date acquired: _____

1. 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?
2. Is the Housing Authority a duly organized and operating housing authority under OCGA Section 8-3-4? _____
3. Is the property a "housing project" under OCGA Section 8-3-3(10)? _____
4. How many total dwelling units are included in the project? _____
5. How many dwelling units in the project are occupied or reserved for occupancy by persons of low-income? _____
6. Are the dwelling units in the project "eligible housing units" under OCGA 8-3-3.1(2), in that the property is real and personal property located in the state constituting single or multifamily dwelling units suitable for occupancy by low and moderate income families and such community facilities as may be incidental or appurtenant thereto; provided, however, that all multifamily dwelling units located within an apartment complex shall qualify as "eligible housing units" if at least 20 percent of the multifamily dwelling units within the complex are occupied by or are held available for occupancy by low and moderate income families? _____
7. Does the Housing Authority have a "private enterprise agreement" under OCGA 8-3-3(13.1), being a contract with a person or entity operating for profit for:
(A) The management of the housing project? _____
(B) The development of and the provision of credit enhancement with respect to the housing project? _____
(C) The ownership or operation of a housing project by the for profit entity in which the housing authority participates, either directly or indirectly through a wholly, owned subsidiary, for purposes of facilitating the development, provision of credit enhancement, operation, or management of such housing project in accordance with OCGA Title 8, Chapter 3? _____ If yes, please complete the following:
(1) Does such participation involve ownership by the housing authority of an interest in the housing project through the for profit entity? _____
(2) Does such participation involve ownership by the housing authority of the land on which the housing project is developed? _____
(3) Does such participation involve provision by the housing authority of a combination of funds to the for profit entity for a portion of the construction costs of the housing project and funds to the for profit entity to subsidize the operating costs of units for persons of low income to the extent such contract is designated as a private enterprise agreement by the housing authority? _____
(D) Any combination of any of the foregoing.
If the response to any of the foregoing is "yes," please attach a full description of the transaction and contractual relationships.
8. Does the owner conduct any other activities on the property? _____ If yes, please explain.
9. 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.
10. Is any income distributed to stockholders or individuals? _____ If yes, give detailed explanation.
11. Has exemption from ad valorem taxation ever been denied for this property? _____ If yes, give detailed information.
12. Has the property previously been the subject of an exemption? _____ If yes, give detailed explanation.
13. Are there any deed restrictions on the property? _____ If yes, give detailed explanation.
14. 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:**

- Resolution of the Housing Authority Board of Commissioners designating the transaction as a private enterprise agreement.
- Contract and such other documents supporting the responses to number 7 above.

Name of preparer (Printed)	Signature	Date	TEL. No.
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