



## EXEMPT PROPERTY QUESTIONNAIRE GENERAL INFORMATION

An Exempt Property Questionnaire must be received in the Tax Year for which the exemption is being sought. The following information must be submitted with your questionnaire in order to expedite the process for tax exemption to the Fulton County Board of Assessors:

- ✍ Any ordinance or charter describing your organization.
- ✍ Any articles of incorporation from the Secretary of State establishing your organization as non-profit.
- ✍ Any publication, pamphlets, flyers, newsletters, etc., describing the activities of your organization.

You must meet the requirements of Georgia Law for exemption.

- ✍ Exemption from state and federal income taxes ***does not*** automatically qualify one for exemption from ad valorem taxes, nor does a non-profit status.
- ✍ Tax exempt status of property is not transferable by a change in ownership between two entities having the same structure. The new owner must submit a request for exemption to keep the status in effect.

The questionnaire you have submitted, along with any supporting documentation will be presented to the Board of Assessors, with a recommendation from the Tax Commissioner's office and have an application pending, you should pay the bill to avoid any penalties should your request be denied. If the exemption is granted, the Office of the Tax Commissioner will make a refund.

# **EXEMPT PROPERTY QUESTIONNAIRE**

## **GENERAL INFORMATION**

You will receive a letter from the Board of Assessors notifying you of the disposition of your request for exemption.

- ✍ If your request for exemption is denied, you will have the right to appeal the decision with forty-five days from the date of the letter of notification. If after reviewing your appeal the Board of Assessors make no change in it's decision, your appeal will be forwarded to the Board of Equalization. They will notify you of your scheduled hearing date.
- ✍ If you request for exemption is approved, the notification letter will specify what year the exempt status will become effective. If the exemption is granted for one year only, you must apply for any other year you may qualify.

An exempt status is granted based on the use of the property and is not necessarily permanent. If there is a change in the use of the property, the Board of Assessors may require a new request for exemption to be submitted. A subsequent review will be made to determine if the property still qualifies for exemption. It is the responsibility of the owner to inform the Board of Assessors if the use of the property changes.

We trust this information will aid you in preparing you request and at the same time assist you in the understanding of the procedures for granting or denying a tax exemption. If you have any additional questions please call (404)730-6440.

**FULTON COUNTY BOARD OF ASSESSORS.**

## EXEMPT PROPERTY QUESTIONNAIRE

|                               |
|-------------------------------|
| Parcel Identification Number: |
| Property Owners Name:         |
| Name on Fulton Records:       |
| Mailing Address:              |
| Property Address:             |
| Tax Year Applying:            |
| Date Acquired:                |
| Contact Person:               |
| Daytime Phone:                |

Please answer the following questions. Attach additional sheets if necessary.

1. Type of exemption applied for (circle one)

- ? Non-Profit Home for the Aged of Mentally Handicapped
- ? Property used for Charitable purposes
- ? Places of Religious Worship
- ? Places of Religious Burial
- ? Non-Income Producing residences owned by places of Religious Worship
- ? Non-Profit Hospitals
- ? Public Property
- ? Educational Institutions
- ? Other (please explain)

A. Mark (x) the appropriate descriptions of all improvements on-to the parcel of land.

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Unimproved Raw Land   | <input type="checkbox"/> Single Family Residence | <input type="checkbox"/> Parsonage (Not Rented) |
| <input type="checkbox"/> Government Owned Buildings  | <input type="checkbox"/> Concession Stand        | <input type="checkbox"/> Church/Temple          |
| <input type="checkbox"/> Non-Profit Public Hospital  | <input type="checkbox"/> Recreation Facilities   | <input type="checkbox"/> Shrine                 |
| <input type="checkbox"/> Public Library  | <input type="checkbox"/> Offices                 | <input type="checkbox"/> Church Admi. Bldg.     |
| <input type="checkbox"/> Public (owned) Schools  | <input type="checkbox"/> Meeting Halls           | <input type="checkbox"/> Paved                  |
| <input type="checkbox"/> Private School-Open to Public   | <input type="checkbox"/> Club House              | <input type="checkbox"/> Perpetual Care         |
| <input type="checkbox"/> Housing Owned by frat. Chapters   | <input type="checkbox"/> Dormitories             | <input type="checkbox"/> Cemetary Off.          |
| <input type="checkbox"/> Non-Profit Home for Aged  | <input type="checkbox"/> Classrooms              | <input type="checkbox"/> Others: (specify)      |
| <input type="checkbox"/> Pollution Control or Energy Saving (solar Equipment DNR No. _____ include copy of certification). |  |   |

# EXEMPT PROPERTY QUESTIONNAIRE

B. In the space next to the appropriate description of the use of the property for which the exemption being applied indicate the proper percentage which each description represents to the total property. (Example: 10% Religious Burial, 20% Religious Worship, 5% Parking, 65% Undeveloped Land).

|                                    |                                  |
|------------------------------------|----------------------------------|
| _____ Underdeveloped Land          | _____ Used for Recreation        |
| _____ Parking Lot                  | _____ Place of Religious Worship |
| _____ Present/Future Building Site | _____ Place of Religious Burial  |
| _____ Government Owned             | _____ Held for Investigation     |
| _____ Agriculture                  | _____ Other: (Specify)           |

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| 2. Please describe the property for which the exemption is being applied.   |
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| 3. Please describe exactly how the property is used. Specify percentages for each use.  |
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|   |
| 4. Has an exemption application previously been submitted for this property? If so, for what year(s)?   |
|   |
|   |
| 5. Was the property used for the purposes stated on January 1 <sup>st</sup> of the first year for which you are applying? If not, what date did the use begin?  |
|   |
|   |
| 6. Is any portion of the property which is being applied for exemption at any time rented or leased? Is income or fees received for the use of any part of this property? If yes explain the uses and fees charged. |
|   |
|   |
|   |
| 7. Is the property open to the general public? If no, indicate the users.   |
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|   |
| 8. Is the property owner exempt from Federal or State Income tax? If yes, indicate the IRS exempt section number and attach a copy of the IRS letter of exemption.  |
|   |
|   |
| 9. Has the IRS exemption status ever been revoked or suspended for any period of time? If yes, please explain.  |
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## EXEMPT PROPERTY QUESTIONNAIRE

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|--|---------------|-------------------|-------------------|
|  |               |                   |                   |
|  |               |                   |                   |
| 10. Is the property owned by private individual(s)? If yes, please explain.  |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| 11. Is the property owner a non-profit corporation without stockholders? If yes, does nay officer receive income for services rendered (other than salary) or from the use of the property? If yes, please explain.                          |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| 12. Is any incidental income received from non-lease or rental use of the property? If yes, please indicate the amounts and sources.   |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| 13. If this is a service-oriented organization, are these services available to the general public without regard to the ability to pay by the person requesting the service? If no, please explain the circumstances which require payment. |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| 14. Is there any reversionary benefit to anyone upon the sale of the property? If yes, please specify to whom title to property would be given.  |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| 15. Please lest the sources and uses of funds received for the support of this property. Please indicate percentages for each source and use.  |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| 16. Please explain why you believe this property should be exempt from ad valorem taxes.   |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| 17. If services are rendered by the owner (hospital, charity home or aged, etc.), are these services available to the public without regard to the ability to pay by the person requesting the services? If no, explain circumstances.       |               |                   |                   |
|  |               |                   |                   |
|  |               |                   |                   |
| I herby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.   |               |                   |                   |
|  |               |                   |                   |
| <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;"><b>Date:</b></td> <td style="width: 33%; border: none;"><b>Title:</b></td> <td style="width: 33%; border: none;"><b>Signature:</b></td> </tr> </table> | <b>Date:</b>  | <b>Title:</b>     | <b>Signature:</b> |
| <b>Date:</b>   | <b>Title:</b> | <b>Signature:</b> |                   |