

APPLICATION FOR TAX EXEMPT STATUS INSTRUCTIONS

This application for tax exempt status has been written to assist in determining whether real property should be exempt from ad valorem property taxation. If there are other factors which you believe should be considered, please state them on the form or on an additional sheet of paper. Be sure to complete the address and telephone number of the person signing the form so that more information may be obtained if necessary.

General Rule

Under Missouri law, the following property may be exempt:

- 1) Property owned by the State or other political subdivision such as city, county, public water district, etc...
- 2) Agricultural and Horticultural societies and non-profit cemeteries.
- 3) Property used exclusively for religious worship.
- 4) Property used for schools and colleges.
- 5) Property used exclusively for purposes purely charitable.

To be exempt, the property must be used regularly and exclusively for the purposes of the organization and not used for profit.

Exclusive Use

If the property is not being used for the purpose of the organization, it is not exempt. If the property is rented out for a purpose other than that of the organization, it is not exempt, even though rentals received are used for the organization's purpose.

While the State Statute, Section 137.100(5) R.S.Mo., says that the property must be actually and regularly used exclusively for religious worship or for purposes purely charitable, and occasional related use will not destroy the exemption. For example, a church, hall, or activity room is probably exempt even though wedding receptions are held there which are not technically "religious worship."

Charities

Organizations qualifying under the charitable purpose category must meet a three-fold test.

- 1) The property must be owned and operated on a not for profit basis;
- 2) The property must be used for the benefit of an indefinite number of people; and

3) The property must be used for charitable purposes.

Organizations such as Y.M.C.A., Salvation Army, hospitals, summer camps, and homes for the elderly can meet the qualification of being "for purposes purely charitable" if they meet certain guidelines such as promoting the well-being of mankind and the community; providing services to those who could not afford them; seeking to build character, improve the physical, mental and moral condition of recipients; and not limiting the groups served by geographic boundary, race, religion, ethnic background, etc...

Religious Organizations

A parsonage, rectory or convent is generally considered closely enough connected with religious worship to be exempt, however, members' homes are not exempt even where all members are ministers. In a recent case, Missouri courts held that a church-owned book store was not exempt.

BOONE COUNTY APPLICATION FOR REAL PROPERTY
TAX EXEMPTION FOR THE YEAR 2014

Name of organization:

Building/Land known as: _____ City

Parcel Identification # _____ - _____ - _____ - _____ - _____ . _____ of _____

Property Location Address

Legal Description:

1. Type of organization (e.g., church, school, civic, social, fraternal, educational, etc...)
2. What is the purpose of your organization?
3. Is the organization not-for-profit? Yes No
4. Does this property have improvements? Yes No
If yes, briefly describe improvements.
5. Is the property used regularly and exclusively for the purposes of the organization? Yes No
6. For what activities or uses is the property used by the applicant?
(Be detailed and specific as to the activities and uses, including who uses it or has access to it. Do not give broad conclusions such as charitable purposes, public worship or public use.) Attach additional sheets if necessary.

7. Date this use began:

8. What is the contemplated future use of the property:

9. If you are a religious organization, state the denomination and address of the central offices, diocese, synod, etc...

10. If you are a charity, state the following:

a) Who benefits from the work of your organization?

b) What benefits are provided to recipients?

c) Are benefits limited to a certain group, and if so, to whom?

d) Are benefits excluded from any group on the basis of race, religion, age, sex, geographic, boundary or ethnic background?

Yes _ No

e) Are benefits provided free for those who can not afford them?

Yes _ No

11. A. Does this property generate any income? Yes _ No

B. From what source (e.g. rentals, leases, fees for services):

C. Does applicant receive any income other than donations in connection with this property? Yes _ No

D. For what is this income used?

- E. Is any part of this property used for the operation of a business? Yes _ No

Note: If the answer to question 11 is yes, please give details on separate sheet of paper. Include profit and loss statements, detailed list of funding sources and explanation of the use of income.

12. Is any part of the property used as a residence?

- If yes: (1) give the resident(s) connection with the organization
- (2) duties of the resident(s) in connection with property and
- (3) schedule of rents charged or other financial arrangements for residency in the property:

13. The applicant must submit the following documents:

- A. A copy of the Articles of Incorporation, if incorporated, and a copy of the organization's constitution, regulations or by-laws.
- B. A list of all officers, directors, trustees, shareholders, etc... of organization.
- C. An income and expense statement of the organization for current and preceding year.
- D. If the property is used as a residence, detailed income and expense statement, qualifications for residency and current rental schedules.

Failure to furnish all necessary information will result in your application be denied.

14. State any other factor which you believe should be considered in determining whether your property is exempt.

15. Date of Purchase:

16. Please verify Purchase Price of property:

The above and foregoing is true and complete to the best of my knowledge, and I have authority to make this statement on behalf of the above organization.

(Signature)

(Date)

(Print Name)

(Phone No.)

(Title)

(Mailing Address)

Return to: Jacki Davidson
Boone County Assessor
801 E Walnut Rm 143
Columbia MO 65201-7733