

Important Change:

Application for exemption should be made by the owner or owner’s agent no later than April 1st of the year in which the exemption is requested. Failure to make the application by April 1st may delay consideration of the application and/or result in the generation of a tax bill.

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
APPLICATION FOR EXEMPTION FROM TAXATION

Please review this application, formulate your responses carefully, and provide all requested information. If the application is not complete, consideration by the Board of Assessors will be delayed and may result in the issuance of assessments, tax bills, penalties and interest against the subject property.

The following documentation will be required to be provided with a completed application prior to consideration of the exemption by the Board of Assessors:

- Copy of the owner’s IRS 501(c)(3) determination letter (if applicable);
- Documentation substantiating the date the property was first put into operation for your organization and use of the property in each year for which the exemption is to be considered. This could include: correspondence, website information, newsletters, bulletins, pictures, etc.
- One or more CURRENT photographs (taken within 30 days of the date of application or within 30 days of January 1 of the current calendar year) of the property, which at the minimum depict the property as visible from the public right-of-way; these photographs may be provided in hard-copy or digital format on a compact-disc or other media.
- Your application must be sworn and executed before and attested by a notary public.

Additional documentation may be requested should the Board of Assessors deem it necessary in order for a decision to be made. In this event, please provide the requested documentation promptly, as a failure to do so may result in denial of your application.

In order to prevent delays in the processing of your application, please write clearly and provide all requested information. If you have any questions, you may contact our office at 478-621-6701 or email lbuchanan@maconbibb.us.

APPLICATION INFORMATION

DATE: _____ TAX YEAR(S): _____

Owner of Property (Name on Digest) _____

Property Address: _____

Mailing Address: _____

Account Number: _____ Number of Acres: _____

Fair Market Value: _____ First Date of Operation: _____

A. General Nature of Operations: _____

B. Check one of more of the following categories which describe the actual improvements on and/or use of the subject property:

- | | | |
|---|---|---|
| <input type="checkbox"/> Unimproved Raw Land | <input type="checkbox"/> Single Family Residence | <input type="checkbox"/> Parsonage (Not Rented) |
| <input type="checkbox"/> Gov't Owned Buildings | <input type="checkbox"/> Concession Stand | <input type="checkbox"/> Church / Temple |
| <input type="checkbox"/> Non-Profit Public Hospital | <input type="checkbox"/> Recreation Facility | <input type="checkbox"/> Shrine |
| <input type="checkbox"/> Public Library | <input type="checkbox"/> Offices | <input type="checkbox"/> Church Administration Building |
| <input type="checkbox"/> Public Owned School | <input type="checkbox"/> Meeting Halls | <input type="checkbox"/> Perpetual Care Cemetery Office |
| <input type="checkbox"/> Private School | <input type="checkbox"/> Club House | <input type="checkbox"/> Parking Lot |
| <input type="checkbox"/> Fraternal Housing | <input type="checkbox"/> Dormitories | <input type="checkbox"/> OTHER: (Specify) _____ |
| <input type="checkbox"/> Non-Profit Home for the Aged | <input type="checkbox"/> Classrooms | |
| <input type="checkbox"/> Non-Profit Assisted Living | <input type="checkbox"/> Pollution Control or Energy Saving Solar Equipment | |
| | D.N.R. No. _____ | |
| | [attach copy of certificate] | |

C. Is the property itself (land & buildings) dedicated to charity?

(Check Yes or No) YES NO

Is the property itself (land & buildings) used exclusively as an institution of public charity?

(Check Yes or No) YES NO

Please explain and list the specific uses of the property: _____

D. Was the property in use on January 1 of this year as an institution of pure public charity?

(Check Yes or No) YES NO

E. Was the property in use on January 1 of this year as a place of religious worship?

(Check Yes or No) YES NO

F. Was the property owned by a historical fraternal benefit association on January 1 of this year?

(Check Yes or No) YES NO

If the answer is YES, is the property used exclusively for charitable, fraternal, and benevolent purposes?

(Check Yes or No) YES NO

Please explain and list the specific charitable, fraternal, and benevolent purposes for which the property is used: _____

G. To whom are the facilities available?

H. Is income received from all or any portion of the above property?

(Check Yes or No) YES NO

1. All or a portion of the property? _____ If only a portion, what percentage of the property is used to generate income?

2. What is the nature and annual amount of the income? _____

3. How is the income used? _____

4. Over the past 12 months, what percentage of the income received from the property was used to benefit the general public? _____

5. Over the past 12 months, what percentage of the income received from the property was used for the property owner's purposes? _____

I. Does the property owner have dues-paying members?

(Check Yes or No) YES NO

If the answer is YES, are dues-paying members entitled to free use of the property and any buildings on the property?

(Check Yes or No) YES NO

J. Are members of the general public required to pay a rental fee to use the property and any buildings on the property?

(Check Yes or No) YES NO

If the answer is YES, what rental fee is the general public required to pay to use the property and any buildings on the property? _____

What are these rental fees used for? _____

K. Does the property owner currently hold IRS 501 (c)(3) or other federal tax-exempt status?

(Check Yes or No) YES NO

If the answer is YES, the property owner must submit proof when filing this application.

L. Does the property owner have a charter, bylaws, articles of incorporation or articles of organization?

(Check Yes or No) YES NO

If the answer is YES, does the charter or other operative document declare the property owner to be a charitable institution and that no income derived will inure to the benefit of a private person?

(Check Yes or No) YES NO

M. If the property, or part of the property is a vacant lot, do any activities occur on the premises? If yes, specify the nature of activities, and how often they occur, using specific dates if use is irregular or not pursuant to a schedule. _____

I, _____ (name), do hereby certify and swear or affirm that the information I have provided and/or caused to have prepared in support of this application is true and correct to the best of my knowledge.

Signature _____ Date _____

Printed Name and Title: _____

So sworn and subscribed before me
 this ____ day of _____, 20____.

_____ [SEAL}
 Notary Public

APPLICATION PREPARED BY: Name _____

Mailing Address (if different than provided above) _____

City _____ State _____ Zipcode _____

Phone (____) _____ Fax (____) _____

E-Mail _____

 THIS PORTION TO BE COMPLETED BY TAX ASSESSORS' OFFICE

DATE RECEIVED IN OFFICE: _____
 APPROVED _____ DISAPPROVED _____
 EXEMPT ACCOUNT NO.: _____

 Signatures of Assessors