

Paulding County
Board of Tax Assessors
240 Constitution Blvd. Room 3082 Dallas, GA 30132
Telephone (770) 443-7606

Exempt Property Application

(Request can only be made by owner, attorney or authorized agent)

Application for exempt property status shall be filed on or before April 1 for the tax year for which such exemption is sought, except in the case of property which is the subject of a reassessment by the board of tax assessors an application for exempt property status may be filed in conjunction with or in lieu of an appeal of the reassessment.

Digest Year _____

Applicant Name _____

Property Owner Name _____

Entity / Business Name _____

Mailing Address _____

Property Location Address _____

Primary contact for questions concerning this application for exempt property status?

Name _____

Phone Number _____

Email _____

Board of Assessors Use Only

Received By _____ Received Date: _____

Please list the real and personal parcel(s) specific to the Exempt Property Application

Parcel 1	_____
Parcel 2	_____
Parcel 3	_____
Parcel 4	_____
Parcel 5	_____
Parcel 6	_____

Indicate the percentage of use for each of the categories listed as related to the total property. Please indicate the percentage of use for each exemption applied for:

- ☐ Public property owned by a political subdivision of this state and which is situated outside the territorial limits of the political subdivision. Ref: O.C.G.A.48-5-41(a)(1)(B) _____%
- ☐ Property which is owned by and used exclusively as the general state headquarters of a nonprofit corporation with the primary purpose of encouraging cooperation between parents and teachers to promote the education and welfare of children and youth. Ref: O.C.G.A.48-5-41(a)(1)(C) _____%
- ☐ Property which is held by a Georgia nonprofit corporation and held exclusively for the benefit of a county, municipality, or school district. Ref: O.C.G.A.48-5-41(a)(1)(D) _____%
- ☐ Property which qualifies as a public-private transportation project which is owned or leased by the state, a state agency, or another governmental entity and which is developed, operated, or held by a private partner. Ref: O.C.G.A.48-5-41(a)(1)(E) _____%
- ☐ Property on a campus of the Board of Regents of the University System of Georgia primarily used for student housing or parking held by a private party. Ref: O.C.G.A.48-5-41(a)(1)(F) _____%
- ☐ Place of burial. Ref: O.C.G.A.48-5-41(a)(2) _____%
- ☐ Place of religious worship. Ref: O.C.G.A.48-5-41(a)(2.1)(A) _____%
- ☐ Property owned by religious groups and used only for single-family residences. O.C.G.A.48-5-41(a)(2.1)(B) _____%
- ☐ Institution of purely public charity. O.C.G.A.48-5-41(a)(4) _____%
- ☐ Property of nonprofit hospitals. O.C.G.A.48-5-41(a)(5) _____%
- ☐ Property used as a college, incorporated academy, or other seminary of learning. O.C.G.A.48-5-41(a)(6) _____%
- ☐ Property used as endowment by colleges, nonprofit hospitals, incorporated academies, or other seminaries of learning. O.C.G.A.48-5-41(a)(7) _____%
- ☐ Public library or literary association. O.C.G.A.48-5-41(a)(8) _____%
- ☐ Books, paintings, and statuary of any company or association which are kept in a public hall. O.C.G.A.48-5-41(a)(9) _____%
- ☐ Property used for the primary purpose of eliminating or reducing air or water pollution. O.C.G.A.48-5-41(a)(11) _____%
- ☐ Property of a nonprofit home for the aged. O.C.G.A.48-5-41(a)(12) _____%
- ☐ Property of a nonprofit home for the mentally disabled. O.C.G.A.48-5-41(a)(13) _____%
- ☐ Property used exclusively as the headquarters, post home, or similar facility of a veteran's organization. O.C.G.A.48-5-41(a)(14)(A) _____%

- ☐ Property used exclusively by any veteran's organization for the purpose of refurbishing and operating historic military aircraft, and putting such aircraft on display to the public for educational purposes. O.C.G.A.48-5-41(a)(14)(B) _____%
- ☐ Property owned by a historical fraternal benefit association and which is used exclusively for charitable, fraternal, and benevolent purposes and whose founding organization received its charter prior to January 1, 1880. O.C.G.A.48-5-41(a)(15) _____%
- ☐ Real property owned by a purely public charity, held exclusively for the purpose of building or repairing single-family homes to be financed by such charity to individuals using loans with no interest. O.C.G.A.48-5-41(a)(16) _____%
- ☐ Qualified farm equipment and agriculture products. O.C.G.A.48-5-41.1 _____%
- ☐ Timber equipment used in the production of timber, forest management and restoration. O.C.G.A.48-5-41.3 _____%

Was the property used for the stated purposes on January 1st of the year for which the Exemption is being applied for?

_____YES _____NO

If no, what date did the use begin?

Describe the facilities located on the property.

In order to utilize any of the above described facilities, do individuals have to be members of any organization:

____ YES ____ NO

If yes, please explain.

Is the property owner exempt from Federal or State Income Tax?

____ YES ____ NO

If yes, indicate the I.R.S. Section Number and **attach a copy of the I.R.S. Letter of Exemption.**

If no, please explain

Does the organization file a Schedule O (Form 990 or 990-EZ) with the I.R.S.?

____ YES ____ NO

If yes, include a copy of the schedule.

If no, please explain

Does the property owner have 501(c)(3) status?

_____ YES _____ NO

If yes, include a copy of the designation.

Is the property identified as a Nonprofit or Benefit Corporation with the Georgia Secretary of State?

_____ YES _____ NO

If yes, please provide a copy of the annual registration.

If no, please explain

Is the use of the property controlled by an individual, entity or organization other than the property owner of record?

_____ YES _____ NO

If yes, please specify in detail.

Are services rendered by the owner (hospital, charity, home for aged, etc.) and are these services available to the public without regard to the ability to pay by the person requesting the services?

_____ YES _____ NO

If no, please explain circumstances.

If the property is unimproved, do any activities occur on the premises?

_____ YES _____ NO

If yes, specify nature of activities and how often.

Is there any reversionary benefit to anyone upon the sale of the property?

_____ YES _____ NO

If yes, specify to whom title to property would be given.

Has the property for which the exemption is requested or any of the improvements located on the property at any time been rented or leased?

_____ YES _____ NO

If yes, please describe the sources and uses of funds received for the support of this property. Please indicate percentages for each source and use. (Example: contributions 50%, federal assistance 25%, public or patients 20%, dues or membership fees 5%, etc.)

Does the property owner receive income or a fee for the use of all or a portion of the property or improvements?

_____ YES _____ NO

If yes, please describe the sources and uses of funds received for the support of this property. Please indicate percentages for each source and use.

Is any incidental income received from non-rent use of the property?

_____ YES _____ NO

If yes, please describe the sources and uses of funds received for the support of this property. Please indicate percentages for each source and use.

Explain why you believe this property should be exempt from Ad Valorem Property Tax.

I, the undersigned, do hereby solemnly swear, covenant, and agree that all the information provided in this application for exempt status is true, accurate, and complete to the best of my knowledge. I understand that any false statements or omissions may result in the denial of this application or other legal consequences.

_____ Signature	_____ Print Name
_____ Title	_____ Date
_____ Telephone Number	_____ Email

Notary _____ Expires: _____

Sworn to and subscribed to before me,

This _____ day of _____, 20____.

16-10-20. False statements and writings, concealment of facts, and fraudulent documents in matters within jurisdiction of state or political subdivisions. <i>A person who knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact; makes a false, fictitious, or fraudulent statement or representation; or makes or uses any false writing or document, knowing the same to contain any false, fictitious, or fraudulent statement or entry, in any matter within the jurisdiction of any department or agency of state government or of the government of any county, city, or other political subdivision of this state shall, upon conviction thereof, be punished by a fine of not more than \$1,000.00 or by imprisonment for not less than one nor more than five years, or both.</i>
