



EXEMPT QUESTIONNAIRE INSTRUCTIONS

RETURN TO:

**FULTON COUNTY BOARD OF ASSESSORS
141 PRYOR STREET, S. W. – SUITE 3077
ATLANTA, GA 30303**

ATTENTION: STANDARDS DIVISION



GENERAL INFORMATION

The attached Exempt Property Questionnaire should be submitted to the Fulton County Board of Assessors on each parcel for which the exemption is being sought. In order to ensure a thorough and accurate review, it is necessary that the following information be received with your questionnaire:

- Ordinance or charter describing your organization.
- Articles of incorporation from the Secretary of State establishing your organization as a non-profit organization.
- Publications, pamphlets, flyers, newsletters, etc. describing your organizations use of the property.

For exemption status, you must meet the requirements of Georgia Ad Valorem Tax Law:

- Exemption from state and federal income taxes *does not* automatically qualify a property for exemption from ad valorem taxes. This is also true for a non-profit status.
- Tax exempt status of property is not transferable. If a change in ownership occurs the new owner should complete and submit an Exempt Questionnaire to ensure the property retains the exempt status.

The questionnaire along with any supporting documentation will be reviewed and a recommendation from a staff appraiser will be presented to the Board of Assessors. This can take several weeks. It is important to note that if you receive a tax bill from the Tax Commissioner's office and have a Questionnaire pending, you *should* pay the bill to avoid any penalties should Exempt status be denied. If, however, it is determined to be Exempt, the Office of the Tax Commissioner's will refund the taxes paid.



GENERAL INFORMATION

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

- If exempt status is denied, you will have the right to appeal the decision within **45** days from the date of the letter of notification. If after reviewing your appeal the Board of Assessors makes no changes in its decision, your appeal will be forwarded to the Board of Equalization and you will be notified of your scheduled hearing date.
- If Exempt status is approved, the notification letter will specify the year for which the exempt status will become effective.

Exempt Status – 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 Exempt Questionnaire to be submitted. A subsequent review will be made to determine if the property 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 be helpful to you in completing the Exempt Questionnaire and at the same time assist you in understanding the procedures required to determine if a property should be classified as Exempt.

If you have additional questions, please feel free to call **(404) 612-6440**.

FULTON COUNTY BOARD OF ASSESSORS

EXEMPT PROPERTY QUESTIONNAIRE

Parcel Identification: _____

Property Owner Name: _____

Property Address: _____

Mailing Address: _____

Tax Year Applying: _____ Date Acquired: _____ Daytime Phone: _____

Contact Person: _____

Please answer the following questions and attach additional sheets if necessary.

1. Type of exemption requested include (check one)

- Non-profit home for the Aged or Mentally Handicapped
 - Property used for charitable purposes
 - Place of religious worship
 - Place of burial
 - Non-income producing residences owned by places of religious worship
 - Non-profit hospitals
 - Public property
 - Educational Institution
 - Other (Please explain)
-

A. Check (X) the appropriate descriptions of all improvements on the parcel of land related to this exempt request.

- | | |
|---|---|
| <input type="checkbox"/> Unimproved raw land rented | <input type="checkbox"/> Government owned buildings |
| <input type="checkbox"/> Non-profit public hospital | <input type="checkbox"/> Public library |
| <input type="checkbox"/> Place of religious burial | <input type="checkbox"/> Recreation Facilities |
| <input type="checkbox"/> Non-profit hospitals | <input type="checkbox"/> Offices |
| <input type="checkbox"/> Public (owned) schools | <input type="checkbox"/> Meeting Halls |
| <input type="checkbox"/> Private School- open to public | <input type="checkbox"/> Club House |
| <input type="checkbox"/> Housing owned by fraternity chapters | <input type="checkbox"/> Dormitories |

- Non-profit Home for Aged
- Single Family Residence
- Parsonage (not rented)
- Shrine
- Paved Parking
- Perpetual Care Cemetery Office

- Classrooms
- Concession Stands
- Church/Temple
- Church Admin Bldg.
- Recreational Facilities
- Other:

Pollution Control or Energy Saving (Solar) Equipment (DNR No.) _____ include a copy of Certification

B. In the space below, indicate the proper percentage with which each description represents when compared to the other property.

(EXAMPLE: 10% Religious Burial; 20% Religious Worship; 5% Parking; 65% Undeveloped Land).

_____ Undeveloped 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)

2. Describe the property for which the exemption is being requested.

3. Describe exactly how the property is being used. For multiple uses, specify percentages for each use.

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 in Item #3 on January 1st of the first year for which you are requesting Exempt status? If not, what date did the use begin?

6. Is any portion of the property rented or leased? Is income or fees received for the use of any part of this property? If yes, explain the uses and fee charged.

7. Is the property open to the public? If no, indicate the users.

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 exempt status ever been revoked or suspended for any period? If yes, please explain.

10. Is the property owned by a private individual(s)? If yes, please explain.

11. Is the property owner a non-profit corporation without stockholders? If yes, does any 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 amount and sources.

13. If this is a service-oriented organization, are the services available to the public without regard to the ability to pay. If no, please explain the circumstances, which require payment.

14. Is there any reversionary benefit to anyone if the property is sold? If yes, please specify the name for which the title to property would be given.

15. List the sources and uses of funds received to the support this property. Please indicate percentages for each source and use.

16. Explain why you believe this property should be exempt from ad valorem taxes.

17. If services are rendered by the owner (hospital, charity, home for the 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 hereby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.

Signature

Title

Date

EXEMPT QUESTIONNAIRE

Mark (X) one response to each question below and N/A for those questions that do not apply.

1. Are any of the improvements, which have been identified in Section A or Section B of this form, rented, or leased AT ANY TIME? Have incomes or fees been received for the use of any part of this property? If yes, please identify and explain circumstances and terms on a separate sheet of paper.

- Yes
- No
- N/A

2. Is the property “Open” to the Public?

- Yes
- No
- N/A

3. Is the use of the property restricted, limited, subject to approval or reserved for the use by any person (s), group (s), or organization?

- Yes
- No
- N/A

4. Does any person, group, or organizations have priority use of property, which is open to the public?

- Yes
- No
- N/A

5. Is the premises being used for private, social, or fraternal meetings?

- Yes
- No
- N/A

6. Are the property uses controlled by any individual or organization other than the owner?

- Yes
- No
- N/A

7. Is the property owner Exempt from Federal/State Income Tax? If yes, include I.R.S. Section # (i.e. 501 (c)(3)). _____

- Yes
- No
- N/A

8. If the corporation entity holds 501 (c) (3) exemptions, was it obtained prior to July 1, 1959?

- Yes
- No
- N/A

9. Has the Federal or State income tax exemptions status ever been revoked or suspended?

- Yes
- No
- N/A

10. Is the property owner a political subdivision or instrumentality of the County, State, or Federal Government? If no, go to question (12).

- Yes
- No
- N/A

11. Is the property within the territorial limits of the political subdivision?

- Yes
- No
- N/A

12. Is the property owned by a private individual(s)?

- Yes
- No
- N/A

13. Is the property owned by a private organization or club?

- Yes
- No
- N/A

14. Is the property owner a non-profit corporation without stockholders? If yes, please provide a copy of the organization's Articles of Incorporation, Charter, and Bylaws.

- Yes
- No
- N/A

15. Are there any Back taxes owed on this property?

- Yes
- No
- N/A

