EXEMPT PROPERTY QUESTIONNAIRE

RETURN TO:
FULTON COUNTY BOARD OF ASSESSORS
235 PEACHTREE STREET, NE; SUITE 1200
ATLANTA, GA 30303
ATTENTION: EXEMPT PROPERTIES 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. To qualify for exempt status, the property must meet all requirements pursuant to Georgia Law. In order to ensure a thorough and accurate review, it is necessary that the following information be received with your questionnaire:

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

Note that 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 organization. Additionally, 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 review of your questionnaire and any supporting documentation may take several weeks. 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 or interest should exempt status be denied. If the property is determined to be exempt, the Tax Commissioner's office will refund the taxes paid.

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 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 is 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 questions or need assistance with the questionnaire, call (404) 612-6440, press option #1 and ask to speak with someone in the Exempt Properties division.
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: ________________________________________________________________

PART I (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.

- Unimproved raw land
- Non-profit public hospital
- Place of religious burial
- Non-profit hospitals
- Public (owned) schools
- Private School- open to public
- Housing owned by fraternity chapters
- Non-profit Home for Aged
- Single Family Residence
- Parsonage (not rented)
- Shrine
- Paved Parking
- Perpetual Care Cemetery Office
- Pollution Control or Energy Saving (Solar) Equipment

(Pollution Control DNR No.) __________ Include a copy of Certification

-) Government owned buildings
-) Pubic library
-) Recreation Facilities
-) Offices
-) Meeting Halls
-) Club House
-) Dormitories
-) Classrooms
-) Concession Stands
-) Church/Temple
-) Church Admin Bldg.
-) Recreational Facilities
-) Other:
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).

<table>
<thead>
<tr>
<th>Undeveloped Land</th>
<th>Used for Recreation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parking Lot</td>
<td>Place of Religious Worship</td>
</tr>
<tr>
<td>Present/Future Building Site</td>
<td>Place of Religious Burial</td>
</tr>
<tr>
<td>Government Owned</td>
<td>Held for Investigation</td>
</tr>
<tr>
<td>Agriculture</td>
<td>Other:(Specify)</td>
</tr>
</tbody>
</table>

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 of 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.

____________________________________________________________________

____________________________________________________________________

____________________________________________________________________

18. Please include a copy of the lease agreement of each tenant occupying the property.
PART II

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

I hereby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.

________________________________________________________________________

______________________________
Name (Please Print)

________________________________________________________________________

______________________________
Signature

________________________________________________________________________

______________________________
Title

________________________________________________________________________

______________________________
Date