

APPLICATION FOR EXEMPTION FROM LOCAL PROPERTY TAXATION

PROPERTY OF INSTITUTIONS AND ORGANIZATIONS

NOTE: One form is to be filed for each property for which exemption from property taxation is requested.

Pursuant to 36 M.R.S.A., Section 652, or other designated statute, the undersigned requests exemption for the property tax for the below described real estate and/or personal property.

1. Institution or Organization:

Name: _____

Address: _____

If incorporated, provide the date and state of incorporation: _____

2. Exempt Classification of Organization: *Indicate exemption requested:*

- | | |
|---|---|
| <input type="checkbox"/> Charitable & Benevolent | <input type="checkbox"/> NonProfit Hospital/Medical Service (Title 24 S 2313) |
| <input type="checkbox"/> Literary & Scientific | <input type="checkbox"/> NonProfit Mental Health |
| <input type="checkbox"/> Veteran's Association(Legion/VFW) | <input type="checkbox"/> NonProfit Child Care |
| <input type="checkbox"/> Chamber of Commerce/Board of Trade | <input type="checkbox"/> NonProfit Nursing Home/Boarding Home |
| <input type="checkbox"/> House of Religious Worship | <input type="checkbox"/> NonProfit Residential Housing |
| <input type="checkbox"/> Parsonage | <input type="checkbox"/> Maine Health Facilities Org. (Title 22 S 2067) |
| <input type="checkbox"/> Fraternal Organization (Lodges) | <input type="checkbox"/> Agricultural Fair Association |
| <input type="checkbox"/> Other: _____ | |

For any classification not listed above, you are **REQUIRED** to list and attach Maine statutory authority for exempt status being requested, *Statutory Citation(s)*: _____

3. What is the location of real estate and/or personal property? File separate applications for which exempt status is being requested for each parcel.

MAP: _____ LOT: _____ Street/Number: _____

4. Describe Real Estate for which exemption is requested and attach deed of current ownership. Hospitals/Blood Banks and HMO's, submit copies of all applicable leases for both real estate & personal property for which exemption is requested.

5. Is any part of the facility utilized for employee housing? Yes ___ No ___ If yes, describe:

5A. Do employees pay rent? Yes ___ No ___

5B. How does the housing relate to the employee's job? _____

6. Identify the names of all tenants of the property, stating the use and the portion of the property occupied by each: Attach additional pages as necessary.

Examples:

10,000 square ft	Generic Charity	50% own use
5 yr. lease, 4025 square ft 1st floor	Generic Charity	shelter for homeless
3 yr. lease, 2050 square ft office	Dr. John Smith	private medical office

7. If any real estate or personal property, or any portion of such real and personal property, is used for other activities not conducted by or directly related to the organization's exempt purposes, explain who uses it, how often it is available, for what purpose and fees charged for the use of the space. For example, first floor rented for dances to a singles group every Friday for \$500 each night. Attach individual pages as necessary.

8. Number of times annually property is available for use by the general public without eligibility restrictions: _____

9. Does the organization conduct fund raising activities at the property open to the general public? Yes ___ No ___. If yes, describe the type and frequency (beano once a week, flea market twice a year, etc.): _____

10. Does the institution/organization hold social events for its members only? Yes ___ No ___. What types of events and how often? For example dances, cribbage tournaments, instruction for the ceremonial, fraternal, moralistic or education purposes of the organization, banquets, etc. are types of social events.

11. Does the organization offer its services or make its facilities available to those who cannot afford to pay? Yes ___ No ___. Provide the total number of clients, indicate those charged full fee, and those at reduced or no fees. Provide a copy of the written policy and advise how it is publicized. Attach additional pages as necessary.

12. How does the organization use income derived from its activities or rental of its facilities? Attach additional pages as necessary:

13. ___ Attach audited annual financial reports for the prior year, detailing general revenue and expense items (and complete attachment #2).
14. ___ Attach Articles of Incorporation, with any amendments.
15. ___ Attach Bylaws and Charter.
16. ___ Attach property deed(s).
17. ___ Attach certified copies of all licenses, approvals, authorizations, etc. For example, hospitals must be licensed by the Department of Human Services as a hospital, health maintenance organization, or blood bank in order to receive an exemption for leased property.
18. ___ Attach evidence of IRS tax exempt status, Section 501 application , if possible.
19. ___ Attach a list of all personnel positions and salary ranges and salaries paid for each position.
20. ___ Attach statutory authority for exemption requested.
21. ___ Each question has been answered or addressed.
22. Statement of equipment, leased and owned, in your possession on April 1:

Do you own machinery and equipment, furniture & fixtures? Yes ___ No ___
Do you have any leased, or otherwise held, equipment? Yes ___ No ___

If on April 1, you have in your possession any business machinery, equipment, furniture, fixtures, tools, etc. which are owned, loaned, leased, stored, or otherwise held, *you are requested to attach a list* identifying the full name and address of the owner, quantity and description of the equipment. A personal property tax return form accompanies this application to assist you in complying with this requirement.

23. Authorized representative of organization filing this application:

I, the undersigned hereby certify that the information contained within this application and attachments are true, correct and complete.

Signature: _____ Date: _____
Printed Name: _____ Title: _____
Phone: _____ Fax: _____

NOTE: A SEPARATE APPLICATION FORM MUST BE FILED FOR EACH PARCEL OF LAND. IF A PARCEL HAS SEVERAL BUILDINGS WITH DIFFERENT USES, THEN A FORM FOR EACH BUILDING MUST BE COMPLETED.

B. **PURPOSE**-Explain the activities of the organization as relates to the selected classification. For example, why is the organization charitable & benevolent, what activities are carried out that constitute charitable works, etc.. Attach pages as necessary to be thorough and complete in your response.

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ATTACHMENT 2.
ASSETS, FUNDING SOURCES & PUBLIC BENEFIT EXPENDITURES

Indicate funding sources and degree of public benefit/exempt purposes expenditures.

Assets & Funding Sources	Percent	Dollar Amount	Attach Detail
A. Private Donations	_____	_____	
B. Trust Fund(s) Income	_____	_____	
C. Private Foundation Grants	_____	_____	Explain why received
D. Federal Grants	_____	_____	Explain why received
E. Other Public Money	_____	_____	Explain why received
F. Fees for Services	_____	_____	
G. Other _____	_____	_____	
H. Other _____	_____	_____	
I. Other _____	_____	_____	
Total	100%	\$ _____	

Trust Fund(s) - Principle _____ Detail each trust fund

Is/Are the trust fund(s) able to be used for operating or other expenses? Yes ___ No ___

Comments: _____

Public Benefit/Exempt Purpose Expenditures

	Percent	Dollar Amount	Attach Detail
A. Monetary Donations	_____	_____	Indicate to whom and why donations were made for A., B. & C.
B. In Kind Donations	_____	_____	
C. Spent on Public Benefits Works	_____	_____	
D. Spent on Administration	_____	_____	
E. Physical Plant Expenditures	_____	_____	
F. Other _____	_____	_____	
G. Other _____	_____	_____	
H. Other _____	_____	_____	
Total	100%	\$ _____	

Comments: _____

TAX EXEMPT STATUS

Tax exempt status has been granted to _____ beginning in the _____ tax year. The exemption has been granted based on an application received by the Assessor demonstrating that _____ qualifies as a _____ . The application is on file in the Assessor's Office.

Effective Date: April 1, _____

Approved By:

Assessor