

## EXEMPTION APPLICATION INSTRUCTIONS

*The following is clarification of items that may be helpful to you in completing the application form. If there is not enough space provided for your answers, please attach additional sheet(s) specifying the item's letter/number. ALL QUESTIONS ON THE APPLICATION MUST BE ANSWERED.*

1. These are the categories under which you may apply for exemption according to GA Law 48-5-41. Please check only one category. If you feel that you qualify under more than one category, please attach an explanation.
2. Please submit only one application per parcel of real estate or account of personal property. Please check personal property if you do not own the real estate.
3. If real estate, please list the number of acres and the number and type of buildings located on the property. If personal property, please list the number and types of equipment, furniture and fixtures, and types and amount of inventory, if any.
4. Please describe only the property for which you are applying, not any other property owned by the applicant. Please describe all activities and percentages for each use, as well as non-active users.
7. The fact that fees are received from the use of the property does not necessarily mean that the property is not exempt; however, it is very important that you describe every type of charge in detail. If some charges are intended to be nominal (to only cover expenses) please state that fact, and explain what expenses these charges cover.
8. If open to the general public, please describe how often it is available. If only open to specific groups, please also describe how often each group may use the property, or if service oriented, please specify the number of people applying for services on an annual basis.
11. Generally, applicants applying for exempt status are organizations of some type, not private individuals. However, special circumstances do occur, requiring that a private individual own the property. If your answer is yes to this question, it is VERY important that all reasons are explained in detail in order for you to receive an exempt status.
13. Incidental income is defined as income resulting from any use not directly related to the activities of the organization, or rental and lease fees.
16. Please list the sources of funds received for the support of this specific property. If no funds are specifically received from this property, list the source of funds for the organization. (Example: Contributions 50%, dues or membership 25%, rental fees 25%).

## **GENERAL INFORMATION:**

Applications for exemption must be received between January 1 and April 1 of the year for which exemption is being sought. In order to expedite the processing of your application for tax exemption to the Board of Tax Assessors, the following information should be submitted with your application:

- 1) Any ordinance or charter describing your organization;
- 2) Any resolution, minutes, or articles of incorporation establishing your organization as non-profit;
- 3) Any publications, pamphlets, flyers, newsletters, etc., that describe the activities of your organization.

Exemption from state and federal income taxes does not automatically constitute exemption from ad valorem taxes, nor does a non-profit status. You must meet the requirements of Georgia Law for exemption.

Tax exempt status of property is not transferable by a change in ownership between two entities having the same structure. The new owner must apply for exemption in order for the exempt status to remain in effect.

The application you have submitted, along with any supporting documentation, will be submitted to the Board of Tax Assessors with a recommendation from the staff after review. The process may take several weeks, depending on the schedules of the staff and Board. If you receive a tax bill from the office of the Tax Commissioner, and have an application pending, you should pay the bill to avoid any penalties should your application be denied. If your application is subsequently approved, a refund will be made by the office of the Tax Commissioner.

You will receive a letter from the Board of Tax Assessors notifying you of the disposition of your application. If your application is denied, you have the right to appeal the decision within forty-five (45) days from the date of the letter of notification. If after reviewing your appeal the Board of Tax Assessors makes no change in its decision, your appeal will be forwarded to the Board of Equalization. The Board of Equalization will notify you of your scheduled hearing date.

If your application is approved, the notification letter will specify what year exempt status will become effective. If the exemption is granted for one year only, you must reapply for any other year that you may qualify. An 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 Tax Assessors may request that a new application be submitted. A subsequent review will be made to determine if the property still qualifies for exemption. It is the responsibility of the owner to inform the Board of Tax Assessors if the use of the property has changed.

We hope this information will aid you in preparing an application, and also make you aware of the procedures required for the granting or denying tax exemptions. Please call (404) 371-0841 if you have any additional questions.

DeKalb County Board of Tax Assessors

## EXEMPT PROPERTY APPLICATION

DEKALB COUNTY BOARD OF TAX ASSESSORS  
120 West Trinity Place, Decatur, GA 30030  
404-371-0841

TITLE HOLDER'S NAME			
NAME ON DEKALB RECORDS			
MAILING ADDRESS			
PROPERTY ADDRESS		TELEPHONE #	
1ST EXEMPTION YEAR	DATE ACQUIRED	MARKET VALUE	
PARCEL ID NUMBER			
EMAIL ADDRESS:			

Please answer the following questions. Attach additional sheets if necessary.

**1. TYPE OF EXEMPTION APPLIED FOR (CHECK ONE)**

- E0 - NON-PROFIT HOME FOR AGED OR MENTALLY HANDICAPPED
- E1 - PUBLIC PROPERTY
- E2 - PLACES OF RELIGIOUS WORSHIP
- E2 - NO RENT RESIDENCES OWNED BY RELIGIOUS GROUP
- E3 - PURELY PUBLIC CHARITIES
- E4 - PLACES OF RELIGIOUS BURIAL
- E5 - NON-PROFIT HOSPITALS
- E6 - EDUCATIONAL INSTITUTIONS
- E7 - POLLUTION CONTROL EQUIPMENT
- E8 - FARM PRODUCTS IN HANDS OF PRODUCER
- E9 - OTHER


2. TYPE OF PROPERTY       Real Estate       Personal Property

3. DESCRIBE THE PROPERTY FOR WHICH EXEMPTION IS BEING APPLIED:

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4. DESCRIBE EXACTLY HOW PROPERTY IS USED. SPECIFY PERCENTAGES FOR EACH USE.

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5. HAS AN EXEMPTION APPLICATION PREVIOUSLY BEEN SUBMITTED FOR THIS PROPERTY?  
IF SO, FOR WHAT YEARS?

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6. WAS THE PROPERTY USED FOR THE EXEMPT PURPOSE ON JANUARY 1 OF THE FIRST  
YEAR OF EXEMPTION FOR WHICH YOU ARE APPLYING? IF NOT, WHAT DATE DID THE  
USE BEGIN?

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7. IS ANY OF THE PROPERTY WHICH IS BEING APPLIED FOR EXEMPTION AT ANY TIME  
RENTED OR LEASED? ARE INCOME OR FEES RECEIVED FOR THE USE OF ANY PART  
OF THIS PROPERTY? IF YES, EXPLAIN THE USES AND FEES CHARGED.

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8. IS THE PROPERTY OPEN TO THE GENERAL PUBLIC? IF NO, INDICATE THE USERS.

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9. IS THE PROPERTY OWNER EXEMPT FROM FEDERAL OR STATE INCOME TAX? IF YES,  
INDICATE THE I.R.S. SECTION NUMBER AND ATTACH A COPY OF THE I.R.S. LETTER  
OF EXEMPTION.

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10. HAS YOUR I.R.S. EXEMPT STATUS EVER BEEN REVOKED OR SUSPENDED FOR ANY PERIOD OF TIME? IF YES, EXPLAIN.

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11. IS THE PROPERTY OWNED BY PRIVATE INDIVIDUAL(S)? IF YES, EXPLAIN.

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12. 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, EXPLAIN.

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13. IS ANY INCIDENTAL INCOME RECEIVED FROM NON-LEASE OR RENT USE OF THE PROPERTY? IF YES, INDICATE THE AMOUNTS AND SOURCES.

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14. IF THIS IS A SERVICE ORIENTED ORGANIZATION, ARE THESE SERVICES AVAILABLE TO THE GENERAL PUBLIC WITHOUT REGARD TO THE ABILITY TO PAY BY THE PERSON REQUESTING THE SERVICE? IF NO, EXPLAIN THE CIRCUMSTANCES WHICH REQUIRE PAYMENT.

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15. IS THERE ANY REVERSIONARY BENEFIT TO ANYONE UPON THE SALE OF THE PROPERTY? IF YES, SPECIFY TO WHOM TITLE TO PROPERTY WOULD BE GIVEN.

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16. LIST THE SOURCES AND USES OF FUNDS RECEIVED FOR THE SUPPORT OF THIS PROPERTY. INDICATE PERCENTAGES FOR EACH SOURCE AND USE.

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17. EXPLAIN WHY YOU BELIEVE THIS PROPERTY TO BE EXEMPT FROM AD VALOREM TAXES.

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I HEREBY CERTIFY THE INFORMATION ATTACHED AND CONTAINED HEREIN TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

\_\_\_\_\_  
SIGNATURE AND TITLE

\_\_\_\_\_  
DATE

APPLICATIONS FOR EXEMPTION MUST BE RECEIVED BETWEEN JANUARY 1 AND APRIL 1 OF THE FIRST YEAR FOR WHICH EXEMPTION IS SOUGHT.