

APPLICATION FOR TAX EXEMPT STATUS

COUNTY OF GREENE, MISSOURI

INSTRUCTIONS

This application for tax exempt status has been written to assist in determining whether real property should be exempt from ad valorem property taxation. If there are other factors which you believe should be considered, please state them on the form or on an additional sheet of paper. Be sure to complete the address and telephone number of the person signing the form so that more information may be obtained if necessary.

General Rule

Under Missouri Law, the following property may be exempt:

- 1) Property owned by the State or other political subdivision such as city, county, public water district, etc.
- 2) Agricultural and Horticultural societies and non-profit cemeteries.
- 3) Property used exclusively for religious worship.
- 4) Property used for schools and colleges.
- 5) Property used exclusively for purposes purely charitable.

To be exempt, the property must be used regularly and exclusively for the purposes of the organization and not used for profit.

Exclusive Use

If the property is not being used for the purpose of the organization, it is not exempt. If the property is rented out for a purpose other than that of the organization, it is not exempt, even though rentals received are used for the organization's purpose.

While the State Statute, Section 137.100(5) RSMo., says that the property must be actually and regularly used exclusively for religious worship or for purposes purely charitable, an occasional related use will not destroy the exemption. For example, a church, hall, or activity room is probably exempt, even though wedding receptions are held there which are not technically religious worship.

Charities

Organizations qualifying under the charitable purpose category must meet a three-fold test. See attached sheet for questionnaire.

1. The property must be owned and operated on a not-for-profit basis;
2. The property must be used for the benefit of an indefinite number of people;
and
3. The property must be used for charitable purposes.

Organizations such as Y.M.C.A., Salvation Army, hospitals, summer camps, and homes for the elderly can meet the qualification of being for purposes purely charitable if they meet certain guidelines such as promoting the well-being of mankind and the community; providing services to those who could not afford them; seeking to build character, improve the physical, mental and moral condition of recipients; and not limiting the groups served by geographic boundary, race, religion, ethnic background, etc.

Religious Organizations

A parsonage, rectory or convent is generally considered closely enough connected with religious worship to be exempt; however, members' homes are not exempt even where all members are ministers. In a recent case Missouri courts held that a church-owned book store was not exempt.

**GREENE COUNTY APPLICATION FOR REAL PROPERTY
TAX EXEMPTION FOR THE YEAR 2019**

Name of Organization: _____

Mailing Address: _____

Map Parcel#: _____

Property Address: _____

Legal Description: _____

1. General purpose for which property is used: () Religious () Charitable
() Fraternal () Scientific () Educational () Other

2. Is this property land only? Yes _____ No _____

If yes, what is the contemplated future use of the property?

3. Is the property used regularly and exclusively for the purpose of the organization?
Yes _____ No _____

4. For what activities or uses is the property used by the applicant? (Be detailed and specific as to the activities and uses, including who uses it or has access to it. Do not give broad conclusions such as charitable purposes, public worship or public use.) Attach additional sheets if necessary.

5. Was the property in use on January 1, 2019? Yes _____ No _____
If no, what date did the use begin? _____

6. If the owner of the property is a not-for-profit corporation under the laws of the State of Missouri, please attach Articles of Incorporation.

7. Does this property generate any income? Yes _____ No _____

A. From what source (e.g. rentals, leases, fees for services):

B. Does applicant receive any income other than donations in connection with this property? Yes _____ No _____

C. For what is this income used? _____

D. Is any part of this property used for the operation of a business? Yes _____ No _____

NOTE: If the answer to question 7 is yes, please give details on a separate sheet of paper. Include profit and loss statements, detailed list of funding sources and explanation of the use of income.

8. Is any part of the property used as a residence? Yes _____ No _____

Yes: (1) give the resident(s) connection with the organization

(2) duties of the resident(s) in connection with property and

(3) schedule of rents charged or other financial arrangements for residency in the property:

9. State any other factor which you believe should be considered in determining whether your property is exempt.

Failure to furnish all necessary information will result in your application being denied.

The above and foregoing is true and complete to the best of my knowledge, and I Have the authority to make this statement on behalf of the above organization. I certify that if the use of the property changes, the Greene County Assessor's office will be notified.

(Signature)

(Date)

(Print Name)

(Phone Number)

(Title)

(Mailing Address)

Send application and the following:

- Executed Copy of Bylaws
- Executed Copy of Articles of Incorporation
- Federal Exemption Letter
- State Exemption Letter From Sales & Use Tax

Assessor's Office
Attn: Joseph Durnall
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Springfield, MO 65802
Phone#417 829-6181
Fax # 417-868-4844

Email: jdurnall@greencountymo.org