



2023 APPLICATION FOR REAL PROPERTY TAX EXEMPTION
GREENE COUNTY, MISSOURI

APPLICATION FOR TAX EXEMPT STATUS **2023**
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 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, Section 137.100(5) RSMo, the following property may be exempt:

1. Property owned by the State or other political subdivision such as the 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.

Note that prior approval for tax exempt status does not guarantee continued future approval.

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 if rentals received are used for the organization's purpose.

Religious Organizations

A parsonage, rectory or convent is generally considered closely enough connected with religious worship to be exempt; however, member's homes are **NOT** exempt even where all members are ministers. Typically, a parsonage is directly connected to the church grounds. In a recent case, Missouri courts held that a church-owned bookstore was not exempt. Vacant and Dormant land is considered investment property and **NOT** eligible for tax exemptions.



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Charities

Organizations qualifying under the charitable purpose category must meet a three-fold test.

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 charities and homes for the elderly can meet the qualifications 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 by geographic boundary, race, religion, gender, or ethnic background, etc.

**Applications must be received by April 1st, 2023,
for consideration for the 2023 tax year.**

**Applications received after April 1st, 2023, will be
considered for 2024 tax year.**

**Applications will be reviewed in the order
received. Notice of approval *OR* decline will be
sent to applicants mailing address *AND* email
provided. Understand that the review process is
thorough and may require additional investigation,
which may delay a final decision.**



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TAX EXEMPTION APPLICATION FOR THE YEAR 2023

Name of Organization: _____

Mailing Address: _____

Parcel# / Tax ID: _____

Location Address: _____

Legal Description: _____

Business Personal Property account number: _____

(If this is your first year of operation, you will need to open a Business Personal Property account with our office)

1. Was the property in use by the applicant for the stated purpose on January 1, 2023?

Yes

No

If no, on what date did the entity begin use of the property? _____

2. If the property was purchased in the last two (2) years, what was the Sale price? _____

3. What is the current insured value of the property (including land and buildings)? \$ _____

4. General purpose for which property is used: Religious Charitable Educational Other

If Other, please explain _____

5. What is the purpose of your organization? _____

6. Is this property vacant land only? (Void of any structures or additions)

Yes

No

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



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7. Is the property used regularly and exclusively for the purpose of the organization?

- Yes
 No

8. 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.

9. Describe the people who are/will benefit from this property? _____

10. Is the owner exempt from state and federal income tax?

- Yes, under IRS code 501c _____
 No

11. Is the organization that is applying for this exemption the legal title holder?

- Yes
 No, the legal deed holder is: _____

12. Is the owner or applicant an L.L.C.?

- Yes (if yes answer A-D below)
 No

A. Provide a list of your members.

B. Are all LLC members non-profit organizations? Yes No

C. Does the State and Federal Government consider the owner/applicant a disregarded entity?
 Yes No

D. Does the LLC file federal tax form #8832? Yes No

13. Is any part of this property used for the operation of a for profit business?

- Yes
 No



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14. Does this property generate any income (other than donations)?

- Yes
 No

NOTE: If the answer to question 14 is yes, please give details on a separate sheet of paper. Include profit and loss statements, detailed list of funding sources, such as lease agreements, fee based rental use, and special events, and performance space. Also include how any income will be used.

15. Is any part of the property used as a residence?

- Yes (if yes answer A-C below)
 No

A. Who uses the property as their residence- AND what is their connection to the organization.

B. Duties of the resident(s) in connection with the property:

C. What is the schedule of rents charged or financial arrangements for residency.

16. Do you charge a fee for any of the services you provide?

- Yes. **Please respond to A-D below on a separate sheet.**
 No.

A. Provide your fee schedule including any discounts or sliding scales.

B. Provide a copy of your policy that is used to determine who receives services at a reduced rate.

C. What percentages of your services are provided to those who cannot personally pay? _____%

D. What percentages of your expenses are attributed to your charity/indigent services? _____%

17. Does your organization deny services or turn away anyone?

- Yes. **If yes provide the circumstances that determine the denial of services on a separate paper.**
 No.



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

19. Provide any social media channels you have. (Facebook, Twitter, Instagram, etc.)

Send application and all required documentation listed below. Any required documentation that is not submitted WILL cause delay and possible denial of your application. If you wish to include any other information you feel would be helpful to your request, please feel free to do so.

- Articles of Incorporation and all amendments. (if applicable)
- Missouri non-profit corporation status from the Secretary of State.
- Tax-exempt determination by the IRS, including your code exemption 501c document.
- The organization's two most recent IRS 990 filings. (if required to file)
- The most recent audited financial statements. (if available)
- The organization's constitution, regulations, or by-laws and all amendments.
- A current list of all officers, directors, trustees, etc., including job descriptions and salaries.
- The applicant's income and expense statement for the two most recent tax years.
- Documentation supporting the use of the property as of January 1 of the current year.
- A copy of advertisements, brochures, online postings, or other notifications of activities benefitting the community at large or to those receiving indigent services.
- Supporting documentation that the applicant's contributions received are tax deductible.

*****If the applicant is an LLC please contact us by email at exemption@greencountymo.gov for additional required documents*****

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



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

The above and foregoing is true and complete to the best of my knowledge, and I have 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.

REFERENCE FOR EXEMPTIONS: SECTION 137.100 AND 137.101, RSMO. ARTICLE X, SECTION 6, MO CONST. AND APPLICABLE CASE LAW.

The undersigned declares that all of the statements and representations in this application are within their personal knowledge and are true.

Note: Pursuant to state statute 575.050 and 575.060 RSMO, making a false affidavit or a false declaration is a misdemeanor and subject to criminal punishment.

(Signature) (Date)

(Print Name) (Phone Number)

(Title)

(Mailing Address, City, State ZIP)

PLEASE COMPLETE THIS FORM, AND SUBMIT VIA: IN PERSON, EMAIL, MAIL OR FAX:

Greene County Assessor's Office
Attn: Exemptions
940 N Boonville Ave Rm 35
Springfield, MO 65802
Direct 417-868-4101
Fax # 417-829-6035
exemption@greencountymo.gov

Available online at: <https://greencountymo.gov/assessor/forms.php>