



APPLICATION FOR TAX EXEMPT STATUS

COUNTY OF GREENE, MISSOURI

INSTRUCTIONS

This application for tax exempt status has been written to assist in determining whether personal 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.

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

While the State Statute, Section 137.100(5) RSMo., states 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.

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.



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3. The property must be used for charitable purposes.

See attached questionnaire.

Organizations such as the Y.M.C.A., Salvation Army, hospitals, summer camps, and homes for the elderly can meet the qualification of being purely charitable if they meet certain guidelines. 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/or moral condition of the recipients; without limiting the groups served by geographic boundary, race, religion, ethnic background, etc.



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GREENE COUNTY APPLICATION FOR PERSONAL PROPERTY TAX EXEMPTION FOR THE YEAR **2023/2024**

Name of Organization: _____

Mailing Address: _____

Address of Principal Place of Business: _____

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

2. Is the property used regularly and exclusively for the purpose of the organization? Yes ___ No ___

3. For what activities or uses is the property used by the applicant?

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

Send Application and the following:

- 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.
- Copy of Title / Registration of Vehicle(s)
- The organization's by-laws and all amendments.
- Completed Business Personal Property Assessment List (located on Forms tab at Assessor Web Site)

Available online at: <https://greenecountymo.gov/files/PDF/file.pdf?id=41634>



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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 # 417-826-6193

exemption@greencountymo.gov

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