



Chris Rickman
Butler County Assessor

Butler County Assessor
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TAX EXEMPT STATUS APPLICATION
20_____

The Department of the County Assessor has received your request for exempt or partial exempt status from real estate and/or personal property taxes. Attached you will find the application for status review. This application has been written to assist in determining whether real estate and/or personal property should be exempt from taxation. Provide **all** information requested along with a completed copy of the enclosed application. **If you believe there are other factors or documents that should be considered, state them on additional sheets of paper or enclose the documents with the application.** To be considered for the current year, the application must be completed and received no later than June 1st of any given year.

Complete the attached application, and include the following documentation with your submission:

- A. Copy of the Articles of Incorporation, if incorporated and a copy of the charter, constitution, regulations and/or by-laws.
- B. Copy of your IRS code exemption 501 (c).
- C. Copy of your not-for-profit corporation certificate from the State of Missouri (**not the sales tax letter**).
- D. Copy of the last two (2) years IRS Form 990.
- E. Audited financial statements for the last two (2) years, which include.
 - 1) Balance sheet
 - 2) Income and Expense Statements
 - 3) Statement of sources and uses of funds
 - 4) If exemption is based on charitable purposes, provide the percentage of gross income attributed to charitable purposes as well as the actual dollar amount:
- F. List of all companies or individuals from whom you lease equipment/personal property. Include type of property, name, mailing address, telephone, email and contact.
- G. List of all private individuals who lease space or equipment from your organization. Include type of property, name, mailing address, telephone, email and contact.
- H. A current list of all officers, directors, trustees, shareholders, etc. of organization.

- I. Description of duties and salaries of Directors, Officers and Employees.
- J. Documentation supporting the reported use of the property. *(If requesting exemption consideration for more than one year you must provide supporting documentation for each year.)*
- K. Your current operating agreement.
- L. Your policy when providing services to the indigent or services you determine charitable.
- M. Your procedure for determining if a recipient receiving your service qualifies as a charitable or indigent recipient.
- N. Your charity and/or indigent application for services.
- O. A copy of advertisements, brochures, postings, etc. advising those receiving charity and/or indigent services, your policy.
- P. A copy of advertisements, brochures, postings, or other notifications of activities benefiting the community at large.
- Q. Provide supporting documentation that the owner/applicant's contributions received are tax deductible.
- R. Provide a copy of advertisements, brochures, postings, or other notification of services provided free of charge to the community.
- S. A written statement certifying that if any portion of the operation changes, the Department of the County Assessor will be notified so that the exempt status can be reviewed.

Note: If any required documentation is not submitted the application will be denied.

20__ APPLICATION FOR EXEMPTION OF ASSESSMENT

All questions must be completely answered before this application can be processed. A separate application is required for all non-contiguous parcels.

Petitioner requests that the Assessor review and consider the real estate and/or personal property herein described are exempted from the assessment rolls as provided for in Article X, Section 6 of the 1945 Missouri Constitution and Section 137.100 RSMo 2000. In support of this petition the following facts and documents are submitted:

Effective Year of Application: 20_____

Name of Organization: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Situs Address (physical location): _____

Name in which property is held: _____

Parcel ID Number: _____

If there are additional contiguous parcels list below.

Contiguous parcel ID:

Contiguous parcel ID:

What was the purchase price of the property? _____

Was this an arm's length transaction? If "no" explain: _____

Was there any special financing or considerations to the sale? If "yes" explain: _____

Is the above-described real estate owned by the organization? () Yes () No

General purpose for which property is used: () Religious () Charitable () Fraternal () Scientific
() Educational () Parsonage () Civic () Social () Other

If Other, Explain: _____

What is the purpose of this organization? _____

Is the property regularly and exclusively used for the purpose of the organization? () Yes () No

Describe the actual physical use and activities that take place on the property as described in Missouri State Statute 137.100 Section 5: Specify the frequency that these activities occur. **Be detailed and specific as to the activities and use of this property only. Do not give broad conclusions, such as charitable purposes, public worship or public use:** _____

What was the date that the activities described began at this location? _____

Describe how the property benefits an indefinite number of people, or society in general: _____

Who are the people benefited or served by the use of the property? _____

What benefits are provided to recipients? _____

Are benefits limited to a certain group, and if so, to whom? _____

Are benefits provided free for those who cannot afford them? Yes No

Is any part of the property used or occupied by persons or organizations other than the petitioner? Yes
 No If Yes, whom and for what purposes: _____

Is any part of the property leased, rented, used for special events or used to generate income? Yes
 No If yes, explains: _____

PROVIDE COPIES OF ALL LEASES OR AGREEMENTS

Is any part of the property used as a residence? Yes No If yes, give the name, relationship to the organization, duties if any are in connection with the property, rents charged or other financial arrangements.

If the organization owns any personal property intended to be covered by this exemption request, (furniture, fixtures, file cabinets, office machines, office equipment and all other items considered personal property) attach a detailed list of those items.

Does the organization own or have leased personal property (vehicles, office equipment, furniture, fixtures, etc.) at this location? Yes No

If the organization has any leased personal property, describe the type of property, whom it is leased from, address, telephone, email and contact. Include copies of all lease agreements for any property.

If the organization owns vehicles, what name are they titled in? _____

For what purposes are the vehicles utilized? _____

Where are the vehicles housed? _____

Is the petitioner exempt from federal income tax? () Yes () No If Yes, under what IRS code? _____

Is the petitioner incorporated as a not-for-profit corporation under the laws of the State of Missouri?
() Yes () No

I/We do hereby certify that the foregoing statements are true and correct to the best of my/our knowledge and belief:

Signature _____ Printed _____ Title _____

Telephone _____ E-Mail _____ Date _____

Signature _____ Printed Name _____ Title _____

Telephone _____ E-Mail _____ Date _____

If you have any questions regarding this application, call 573-686-8084.

DETERMINATION OF EXEMPT STATUS

Approved ()

Denied ()

Date of notification to petitioner: _____ Telephone () Letter () E-Mail ()

Notified by: _____