

APPLICATION FOR PERSONAL PROPERTY 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.

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.

**GREENE COUNTY APPLICATION FOR PERSONAL PROPERTY
TAX EXEMPTION FOR THE YEAR 2012**

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.

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 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
- Copy of Title /Registration of Vehicle(s)

Return to: Assessor's Office
Attn: Glenda Spangenberg
940 N Boonville Ave Room 37
Springfield, MO 65802