

## APPLICATION FOR EXEMPTION FROM PROPERTY TAXATION



This application is to be used by organizations, other than institutions of religion, seeking a property tax exemption pursuant to Section 170 of the Kentucky Constitution. All organization seeking an exemption based upon their religious activities must use form 62A023-R. Answer all questions as fully as possible and return this application and all attachments to the Office of the Jefferson County Property Valuation Administrator, 531 Court Place, Suite 504, Louisville, Kentucky 40202-3393.

<b>Name</b>	_____ Enter Exact Legal Name of Organization <span style="float: right;">Phone Number</span>
<b>Location</b>	_____ Number and Street <span style="margin-left: 100px;">City</span> <span style="margin-left: 100px;">County</span> <span style="margin-left: 100px;">State</span> <span style="margin-left: 100px;">Zip Code</span>
<b>Mailing Address (If Different From Above)</b>	_____ P.O. Box or Number and Street <span style="margin-left: 100px;">City</span> <span style="margin-left: 100px;">County</span> <span style="margin-left: 100px;">State</span> <span style="margin-left: 100px;">Zip Code</span>
<b>Purpose of the Organization and Major Activity of Applicant</b>	_____ _____ _____ _____
<b>State of Incorporation</b>	_____ <input type="checkbox"/> Nonprofit <input type="checkbox"/> Nonstock <input type="checkbox"/> Other _____ State
<b>County(ies) in Which Property Located</b>	_____ _____
<b>Type of Exemption (check)</b>	<input type="checkbox"/> Public Property <input type="checkbox"/> Institution of Education <input type="checkbox"/> Place of Burial <input type="checkbox"/> Institution of Purely Public Charity
<b>Applicant Signature</b>	I hereby certify that the statements and information contained herein are correct to the best of my knowledge and belief and that I am authorized to sign this application.  Signed _____ Title _____  Date _____
<b>To be Completed by The Property Valuation Administrator</b>	Recommendation _____ _____ _____ _____ _____  Signed _____ Date _____

CONSTITUTION OF KENTUCKY  
REVENUE AND TAXATION

**§170. Property exempt from taxation—Cities may exempt factories for five years.**—There shall be exempted from taxation public property used for public purposes; places of burial not held for private or corporate profit, real property owned and occupied by, and personal property both tangible and intangible owned by, institutions of religion; institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education, public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; household goods of a person used in his home; crops grown in the year in which the assessment is made, and in the hands of the producer; and real property maintained as the permanent residence of the owner, who is sixty-five years of age or older, or is classified as totally disabled under a program authorized or administered by an agency of the United States government or by any retirement system either within or without the Commonwealth of Kentucky, provided the property owner received disability payments pursuant to such disability classification, has maintained such disability classification for the entirety of the particular taxation period, and has filed with the appropriate local assessor by December 31 of the taxation period, on forms provided therefor, a signed statement indicating continuing disability as provided herein made under penalty of perjury, up to the assessed valuation of sixty-five hundred dollars on said residence and contiguous real property, except for assessment for special benefits. The real property may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by the stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially, in excess of ninety-eight years. The exemptions shall apply only to the value of the real property assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which his interest in the corporation bears to the assessed value of the property. All laws exempting or omitting property from taxation other than the property above mentioned shall be void. The general assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period not exceeding five years, as an inducement to their location. (Amendment, proposed Acts 1954, ch.111, §1, approved November, 1955; amendment, proposed Acts 1970, ch.186, §1, approved November, 1971; amendment, proposed Acts 1974, ch.105, §1, approved November, 1975; amendment, proposed Acts 1980, ch.113, §1, approved November, 1981; amendment, proposed Acts 1990, ch.155, §1, approved November, 1990; amendment, proposed Acts 1998, ch. 227, §1, ratified November, 1998.)

1. What benefits, services or products will the organization provide with respect to its exempt status?
  
2. Attach a resumé of the past activities that this organization has indulged in, present activities and future plans of the organization.
  
3. Attach, if applicable, copies of the Articles of Incorporation, bylaws and any amendments to the Articles or bylaws.
  
4. List types of employees performing activities of the organization and their qualifications. Indicate which, if any, of these persons receive compensation for their activities.
  
  
  
  
  
  
  
  
  
  
5. Has this organization previously been granted any tax exemptions by the Commonwealth of Kentucky?  
 Yes     No (If yes, describe.)
  
  
  
  
  
  
  
  
  
  
6. Has this organization previously been granted any tax exemption under Section 501 of the Internal Revenue Code?  
 Yes     No (If yes, attach a copy of the authorization letter.)
  
  
  
  
  
  
  
  
  
  
7. Does or will this organization limit its benefits, services or products to specific classes of persons?     Yes     No  
(If yes, explain.)
  
  
  
  
  
  
  
  
  
  
8. Have the recipients been required or will they be required to pay a fee for the organization benefits, services or products?     Yes     No (If yes, explain.)
  
  
  
  
  
  
  
  
  
  
9. Does or will the organization receive fees for its services?     Yes     No (If yes, explain.)
  
  
  
  
  
  
  
  
  
  
10. Is this organization financially accountable to any other organization?     Yes     No (If yes, explain.)

11. State ways, if any, in which any organizations are financially supported, operated, supervised or controlled by the applicant organization.
  
  
  
  
  
  
  
  
  
  
12. State ways in which the supported and applicant organizations operate in connection with each other.
  
  
  
  
  
  
  
  
  
  
13. Describe the organization's fund-raising program and explain to what extent it has been put into effect.
  
  
  
  
  
  
  
  
  
  
14. List all grants received during taxable years the organization has been in existence. (Show name of contributor, date, amount of grant and brief description of the nature of the grant.)
  
  
  
  
  
  
  
  
  
  
15. Enclose detailed financial statements, including both balance sheets and income and expense statements, for the two most recent accounting periods.
  
  
  
  
  
  
  
  
  
  
16. Attach a statement detailing compensation, if any, to the following organization members:
  - A. Officers
  - B. Directors
  - C. Trustees
  - D. Five Highest Paid Professional Service Employees
  - E. Five Highest Paid Employees
  
  
  
  
  
  
  
  
  
  
17. Does the organization operate retail establishments?  Yes  No (If yes, indicate the names and addresses.)
  
  
  
  
  
  
  
  
  
  
18. List Kentucky Sales and Use Tax Permit Account Number for each business that sells tangible personal property.

19. Describe the items of all real, tangible or intangible property. (General description only.) Include the location if real or tangible personal property.
20. Who is the legal owner of the property? (Include all owners of an interest in the property and describe their interest.)
21. When was the property acquired?
22. How was the property acquired?
23. How is the property being used?
24. Is any course of instruction offered on the property?  Yes  No (If yes, describe the instruction.)
- Is it open to the public?  Yes  No Is there any charge or fee required for attendance?  Yes  No  
(If yes, how is the money utilized by the organization?)
25. Describe how the use of the property contributes to the exempt function of the organization.
26. Does the property produce income?  Yes  No (If yes, explain how the income is used.)
27. What other information do you want to present to help the Office of Property Valuation in issuing a ruling?