



Scott Shipman
County Assessor

Dear Sir or Madam,

The St. Charles County Assessor's Office has received information that indicates this organization may be exempt, or partially exempt, from real and personal property taxes. Please provide the requested information along with a completed copy of the enclosed application. This will help us determine if we can include your organization's property in our listings to the state, and local school districts, as a tax exempt organization. In order to be considered for the current year, the application must be completed and returned no later than June 15th, of any given year.

1. Copy of the charter and /or by-laws, whichever describes your purpose.
2. Copy of your IRS code exemption 501(c).
3. Copy of your not-for-profit corporation certificate from the State of Missouri.
4. If the property is vacant, provide a detailed timeline of construction.
5. A completed tax-exempt application for each parcel. Blank copies are available on the Assessor's page on the internet, assessor.sccmo.org, and then go to forms.
6. If the real property is utilized as a parsonage, provide a list of exempt activities that will take place within the parsonage.
7. A listing of private individuals leasing space or equipment from your organization, along with a copy of the lease. This includes cell towers or antennas.
8. An income and expense statement.
9. A letter describing what your organization does and how this property benefits society in general. Also, include what happens to this property if the organization dissolves.

Notes:

Exemptions are described in Missouri State Statute 137.100 and 137.101. Ownership alone does not warrant an exemption, also, a 501 C 3 does not include property tax. If you have any questions concerning this application, please call Nicole Tucker at 636-949-7900 ex. 3840 ntucker@sccmo.org.

Nicole Tucker
Special Assessment



Scott Shipman
County Assessor

APPLICATION FOR EXEMPTION FROM ASSESSMENT OF REAL PROPERTY
Missouri State Statute 137.100 or 137.101

Year: _____

1. Real property owner as of January 1: _____
2. Mailing address of owner: _____
3. Property address: _____
4. Property Name: _____
5. Property Map ID#: _____ Parcel#: _____
6. Recorded Book#: _____ Page#: _____
7. Date of sale _____ Sale price _____ Was property vacant on purchase date? _____
8. Type of building(s) located on the real property in question: _____

9. Real property is utilized **exclusively** for: () Religious () Charitable () Educational () Fraternal
() Horticultural societies () Non-profit cemeteries () Political Subd. () Investment property
10. Describe how the use of the real property benefits an indefinite number of people, or society in general:

11. Is any portion of the real property used by person (s) or organization (s) other than owner? () Yes () No
(This includes farming, storage, office, dwelling, cell site, business, daycare, parking, etc.)
12. Is the intended use of this property to generate a profit, or product in any manner? () Yes () No
13. Was the real property in **actual use** for an exempt purpose on January 1, of this year. () Yes () No
(Not the date of purchase, actual use)
14. If no to #13, what date did the actual use begin: _____
15. IRS code 501 C _____.
16. Registered in Missouri as an active Non-for-profit Corporation? () Yes () No
17. Does this organization require a paid membership? () Yes () No
18. Any portion of the property utilized in a residential manner? () Yes () No
If yes, who utilizes the dwelling, and provide a list of exempt activities within the home.

19. How many paid employees at this location? #_____Provide a list of job titles and paid annual salaries.
20. Does the organization, or any stockholder, officer, member, or employee receive, or are they lawfully entitled to receive, any pecuniary profit from the operations of the real property other than reasonable compensation for services in carrying out the tax-exempt purpose? () Yes () No
21. Is any portion of the subject real property utilized for personal use? () Yes () No
 If yes, please provide the percentage of personal use. _____%
 For what purpose? _____
22. Is there any excess real property that is not used for the purpose of this organization? () Yes () No
 If yes, provide number of acres or square footage. _____

I/We (trustee, officer, attorney, authorized agent) do hereby certify that the foregoing statements are true and correct to the best of my/our knowledge and belief. It is further my/our obligation to report any change in the use of said real property that may affect the exempt status (this includes the sale of any excess real property).

 (Date) (Signature) (Title) (Phone)

 (Please Print Name) (E-Mail Address)

If you have any questions regarding this application, please call 636-949-7447.

 DETERMINATION OF EXEMPTION REQUEST (For Official Use Only)

Action Taken: () Approved () Denied () Partial Exemption

Reason for action: _____

 Date of notification to taxpayer: _____

Notified By: _____ of St Charles County Assessor's Office

137.100. Certain property exempt from taxes. — The following subjects are exempt from taxation for state, county or local purposes:

- (1) Lands and other property belonging to this state;
- (2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipment, and on public squares and lots kept open for health, use or ornament;
- (3) Nonprofit cemeteries;
- (4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations;
- (5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;
- (6) Household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned and used by a person in his home or dwelling place;
- (7) Motor vehicles leased for a period of at least one year to this state or to any city, county, or political subdivision or to any religious, educational, or charitable organization which has obtained an exemption from the payment of federal income taxes, provided the motor vehicles are used exclusively for religious, educational, or charitable purposes;
- (8) Real or personal property leased or otherwise transferred by an interstate compact agency created pursuant to sections [70.370 to 70.430](#) or sections [238.010 to 238.100](#) to another for which or whom such property is not exempt when immediately after the lease or transfer, the interstate compact agency enters into a leaseback or other agreement that directly or indirectly gives such interstate compact agency a right to use, control, and possess the property; provided, however, that in the event of a conveyance of such property, the interstate compact agency must retain an option to purchase the property at a future date or, within the limitations period for reverters, the property must revert back to the interstate compact agency. Property will no longer be exempt under this subdivision in the event of a conveyance as of the date, if any, when:
 - (a) The right of the interstate compact agency to use, control, and possess the property is terminated;
 - (b) The interstate compact agency no longer has an option to purchase or otherwise acquire the property; and
 - (c) There are no provisions for reverter of the property within the limitation period for reverters;
- (9) All property, real and personal, belonging to veterans' organizations. As used in this section, "**veterans' organization**" means any organization of veterans with a congressional charter, that is incorporated in this state, and that is exempt from taxation under section 501(c)(19) of the Internal Revenue Code of 1986, as amended;
- (10) Solar energy systems not held for resale.