



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 21st, 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, sccmo.org, and then go to forms.
6. If the real property is utilized as a parsonage, provide a list of exempt actives that will take place.
7. A listing of private individuals leasing space or equipment from your organization.
8. A list of employees' salaries and job descriptions.
9. An income and expense statement.
10. A letter describing what your organization does, and how it benefits society in general.

If you have any questions concerning this application, please call Matt Brown at (636) 949-7447 or e-mail mbrown@sccmo.org

Matt Brown
Special Assessment Manager



APPLICATION FOR EXEMPTION OF ASSESSMENT

ALL QUESTIONS MUST BE COMPLETELY ANSWERED BEFORE THIS FORM CAN BE PROCESSED. A SEPARATE APPLICATION IS REQUIRED FOR NON-CONTIGUOUS PARCELS.

We respectfully request that you exempt the following parcel of property from assessment for the year 20____, as described in RSMO. 137.100 section 5.

1. Name in which property is owned: _____
2. Mailing address of owner: _____
3. Property Address: _____
4. Property Name: _____
5. Property Map ID# _____ Parcel# _____
Contiguous Map ID# _____ Parcel# _____
Contiguous Map ID# _____ Parcel# _____
6. Recorded Book# _____ Page# _____
7. Size of lot: _____ Or number of acres: _____
8. General purpose for which property is used: () Religious () Charitable () Fraternal () Scientific
() Educational () Parsonage
9. Type of buildings located on the property in question: _____

10. State the actual physical use and activities that take place on the property, as described in Missouri State Statute 137.100- Section 5: _____

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

12. Is any part of the property used by persons or an organization other than the owner? () Yes () No
If Yes, for what purpose? _____

OVER

13. Is any portion of this property leased or rented or used to produce income? () Yes () No
If yes, amount of annual income: _____
14. When did the charitable **use** begin? _____
15. Has an exempt application previously been submitted for this parcel? () Yes () No
16. Is the owner exempt from federal income tax? () Yes () No. If Yes, under what IRS code? 501(c)_____
17. Is the owner of said property incorporated as a not-for-profit corporation under the laws of the state of Missouri? () Yes () No
18. Does the organization, or any stockholder, officer, member or employee, receive or entitled to receive, any pecuniary profit from the operations of said property, other than reasonable compensation for services in carrying out the tax exempt purpose? () Yes () No
19. This organization will report any change in the use of said property; for example, a portion of said property becomes leased, rented, farmed or sold (**this includes the sale of any excess property**): () Yes () No
20. Is there any excess property that is not used for the purpose of this organization? () Yes () No

I/We [trustee(s), officer(s), attorney(ies) or authorized agent(s)] do hereby certify that the foregoing statements are true and correct to the best of my (our) knowledge and belief:

(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**

 Date of notification to taxpayer: _____
 Notified by: _____ of St. Charles County Assessor's Office
 (Signature)

Missouri Revised Statutes

Chapter 137 Assessment and Levy of Property Taxes

Section 137.100.1

August 28, 2014

Certain property exempt from taxes.

137.100. 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 equipments, 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.