

## APPLICATION FOR EXEMPTION FROM PROPERTY TAXATION FOR RELIGIOUS ORGANIZATIONS



This application is to be used by institutions of religion seeking a property tax exemption for real property pursuant to Section 170 of the Kentucky Constitution. Since the constitution specifically exempts all tangible and intangible personal property owned by a church there is no need to use this application for this type of property. Answer all questions as fully as possible and return this application and all attachments to the Department of Property Valuation, 200 Fair Oaks Lane, Frankfort, Kentucky 40620.

<b>Name</b>	(      ) _____
	Enter Exact Legal Name of Organization _____ Phone Number _____
<b>Location</b>	_____
	Number and Street _____ City _____ County _____ State _____ ZIP Code _____
<b>Mailing Address (If Different from Above)</b>	_____
	P.O. Box or Number and Street _____ City _____ County _____ State _____ ZIP Code _____
<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>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.)

## PART I

*The first part of this application asks for documentation to determine that the applicant is a bona fide institution of religion.*

1. Attach copies of the Articles of Incorporation, bylaws and any amendments to the Article or bylaws.
  
2. Attach a resumé of the past activities that this organization has performed, present activities and future plans of the organization.
  
3. List types of employees performing activities of the organization and their qualifications. Indicate which, if any, of these persons receive compensation for their activities.
  
  
  
  
  
  
  
  
  
  
4. 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.)
  
  
  
  
  
  
  
  
  
  
5. Has this organization previously been granted any tax exemptions by the Commonwealth of Kentucky?  
 Yes     No (If yes, describe.)
  
  
  
  
  
  
  
  
  
  
6. Does or will this organization limit its benefits, services or products to specific classes of persons?  Yes  No  
(If yes, explain.)
  
  
  
  
  
  
  
  
  
  
7. Have the recipients been required or will they be required to pay a fee for the organization's benefits, services or products?  Yes  No (If yes, explain.)

8. Is this organization financially accountable to any other organization?  Yes  No (If yes, explain.)
9. States ways, if any, in which any organizations are financially supported, operated, supervised or controlled by the applicant organization.
10. Enclose detailed financial statements, including both balance sheets and income and expense statements, for the two most recent accounting periods.

## **PART II**

*The second part of this application is used to list the various parcels of property for which an exemption is desired and the uses for each parcel.*

11. List all acreage and improvements owned by the applicant for which an exemption is desired. Include the number of acres for land and a general description of all improvements.
12. When was the property described in question 11 acquired?
13. Give a complete description of how each parcel described in question 11 is being used. Examples of uses to note include: religious worship services, minister occupied parsonage, held for future development, parking, fellowship hall, leased to another entity, etc.

14. If any of the property described in question 11 is a parking lot or garage, is the lot or garage rented out during the week?  
 Yes     No (If yes, give details.)

Is the lot or garage essential for members to attend worship services?  
 Yes     No (If no, give details.)

15. What other information do you want to present to help the Department of Property Valuation in issuing a ruling?