APPLICATION FOR EXEMPTION – REAL ESTATE TAXES

Part I – Organization Eligibility

1. a. Name of Organization: _____

   b. Address of Property to be Exempted: _____

   c. Mailing Address: _____

   d. Contact Person: _____ Telephone Number: _____

2. a. Purpose for which exemption is being sought: (The Louisiana State Constitution, Article 7 in Section 21: (B) (1)(a) Property owned by a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and which is declared to be exempt from federal or state income tax; and

   (B)(1)(b) property leased to such a nonprofit corporation or association for use solely as housing for homeless persons, as defined by regulation adopted by the tax commission or its successor provided that the term of such lease shall be for at least five years, that as a condition of entering into the lease the property be in compliance with all applicable health and sanitation codes for use as housing for homeless persons, that the lease shall provide that compensation to be paid the lessor shall not exceed one dollar per year, and that such contract of lease shall recite that the property shall be used exclusively for the purpose of housing the homeless, and further provided that at such time as the property is no longer used solely as housing for homeless persons, the property shall no longer be exempt from taxation;

   (B)(2) property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and

   (B)(3) property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or association, if that property is owned by a nonprofit corporation or or association organized under the laws of this state for such purposes.

None of the property listed in Paragraph (B) shall be exempt if owned, operated, leased, or used for commercial purposes unrelated to the exempt purposes of the corporation or association.

Category: _____ (and check below)

21(B)(l)a ____ 21(B)(1)(b) ____ 21(B)(2) ____ 21(B)(3) ____

3. Is the organization exempt from Federal income tax? ____ Yes ____ No

   If *Yes*, was the exemption recognized by: ____ Group Exemption Letter
   ____ Separate Exemption Letter

   PLEASE ATTACH COPY OF DETERMINATION OR RULING LETTER

   PLEASE ATTACH COPY OF IRS FORM 990-T (Exempt Organization Business Income Tax Form for last fiscal year)

4. Is the Organization incorporated? ____ Yes ____ No

   PLEASE ATTACH CURRENT ARTICLES OF INCORPORATION (Note: If a dissolution provision is not included in the articles, please attach a statement describing how assets would be distributed should the organization dissolve.)

   PLEASE ATTACH STATE OF LOUISIANA NON-PROFIT CERTIFICATION

5. Does or will any part of the organization's net income inure to the benefit of any private shareholder or individual? ____ Yes ____ No

   If *Yes*, please explain in detail.

   _____

   _____

   _____

6. Does or will your organization lease any portion of the property to another organization? ____ Yes ____ No

   If *Yes*: a. Is the lease full time? ____ Yes ____ No

   b. Is the property leased only for special occasions? ____ Yes ____ No

Part II – Property Use and Organizational Purpose

All organizations must complete Sections A and B. Based on the organizational purpose checked in question 2a on page 1, please complete the additional sections of this form as follows:

Section C	Religious Organization
Section D	Charitable Organization
Section E	Fraternal Organization
Section F	Educational Organization
Section G	Mardi Gras/Carnival Organization
Section H	Health Organization
Section I	Dedicated Places of Burial

SECTION A ACTIVITIES AND OPERATIONS

Please attach a statement of activities and operations that justified the organization's eligibility for exemption under one of the exempt purposes listed above. Describe in detail the specific purposes for which the organization was formed, the activities presently being conducted and, if applicable, proposed activities. If the organization is not yet fully operational, explain its stage of development and the target date for it to become fully operational. Identify the services performed and to be performed. Include specific information to specifically link these activities to the exempt purpose of the organization.

SECTION B PROPERTY USE

1. Has any part of this property been conveyed to another person or organization? ☐ Yes ☐ No
2. Is the property or any part under contract for sale? ☐ Yes ☐ No
3. Is the property or any part thereof for sale? ☐ Yes ☐ No
4. Is the property or any part thereof being leased? ☐ Yes ☐ No

For all questions answered by *Yes*, please explain: _____

_____

_____

_____

_____

5. Is the property or any portion regularly occupied by persons or organizations other than the applicant? ☐ Yes ☐ No

If *Yes*: Terms of Occupancy _____

Amount of rent paid by occupant _____

6. Is the property or any portion occasionally used by persons or organizations other than the applicant? ☐ Yes ☐ No

If *Yes*, state use and indicate specific portion of property used, frequency of use and fee charged or contributions received for use:

_____

_____

_____

7. What benefits, services or products does or will the organization provide?

_____

_____

_____

_____

Are the recipients required or will they be required to pay for the organization benefits, services or products?

_____

_____

_____

_____

Does or will the organization limit its benefits, services or products to specific classes of individuals? ___ Yes ___ No

If *Yes*, please explain how the recipients or beneficiaries are or will be selected:

_____

_____

_____

_____

SECTION C RELIGIOUS ORGANIZATIONS

The Louisiana State Constitution, Article 7 in Section 21, extends exemptions to properties used exclusively for religious purposes provided that no part of net earning generated inure to the benefit of any private shareholder. The exemption extends primarily to property used for public worship purposes. Residences of clergymen are eligible for exemption when used as a parsonage. A religious organization may not lease property for commercial gain. Vacant land held for undisclosed purposes may not be eligible for exemption . Failure to bring any non-related use of exempt property to the attention of your local assessor promptly could result in revocation of exemption eligibility.

1. Is the organization a church, synagogue or similar establishment? ___ Yes ___ No
2. Is the organization an association or convention of churches? ___ Yes ___ No
3. Is the organization a religious order? ___ Yes ___ No
4. Is the organization an integrated auxiliary of a church? ___ Yes ___ No

If *Yes*, name and address of church: _____

Type of auxiliary:

- ____ Theological seminary of other religious school
- ____ Men's or women's organization
- ____ Mission society/Social services facility
- ____ Youth Group
- ____ Health care facility
- ____ Housing for the handicapped or elderly

5. Is the organization a religious organization other than those described above? ___ Yes ___ No

   If *Yes*, describe the organization and its members:

   _____
   _____
   _____

   Is your organization the only entity using this property? ___ Yes ___ No

   If *No*, explain leasing or time-share arrangements:

   _____
   _____

6. Please describe any income generating or non-related activities involving the property for which the exemption is being sought:

   _____
   _____
   _____
   _____

7. Has your organization ever applied for a license to conduct "games of chance" under LSA-R.S. 33:4861? ___ Yes ___ No

   If *Yes*, please attach a copy of the most recent application and how the funds have been used and will be used.

SECTION D CHARITABLE ORGANIZATION

1. Does the organization provide or finance charitable services? ___ Yes ___ No

2. Please describe the services provided:

   _____
   _____
   _____
   _____

3. Describe the organization's target population and how the services are provided:

_____
_____
_____
_____

4. Does the organization charge a fee for the service? ___ Yes ___ No

   If *Yes*, how are monies used?

_____
_____
_____
_____

SECTION E FRATERNAL ORGANIZATION

1. Describe the charitable or public mission of your fraternal organization:

_____
_____
_____
_____

2. Is the property being used for private, social or recreational purposes? ___ Yes ___ No

3. Does the organization generate commercial income by leasing the property to individuals or other organizations? ___ Yes ___ No

   If *Yes*, how are the monies used?

_____
_____
_____
_____

4. Is the organization applying for a partial exemption on the property based on the percentage of time the property is used for the organization's charitable mission? ___ Yes ___ No

SECTION F EDUCATIONAL ORGANIZATION

Please list all property owned by the educational institution. The list should indicate whether the property is vacant and/or being held for future use. The list should be attached to this application.

SECTION G MARDI GRAS/CARNIVAL ORGANIZATION

1. How is the property being used?

_____
_____
_____
_____

2. Does the organization provide charitable or educational services for the public? ___ Yes ___ No

   If *Yes*, please describe the services and the target population:

_____
_____
_____
_____

3. Does the organization have a permit to parade from a parish or municipal governing authority? ___ Yes ___ No

SECTION H HEALTH ORGANIZATION

The Louisiana State Constitution, Article 7 in Section 21, extends exemptions to properties used exclusively for "health" purposes provided that no net benefit inures to the benefit of any private shareholder. Eligibility for the health exemption is contingent upon the provision of "free" or "charitable" services to the indigent. Provision of government sponsored or government financed healthcare programs such as Medicare or Medicaid is not a sufficient criterion for exemption eligibility.

1. Is your organization the only occupant of the property? ___ Yes ___ No

   If *No*, please explain:

_____
_____
_____
_____

2. Which type(s) of general services does or will the organization provide?

   ___ Diagnosis and treatment of physical disabilities
   ___ Diagnosis and treatment of mental disabilities
   ___ Nursing home care

3. Describe the organization's existing or planned outpatient services, including the number and type of patients served:

_____

_____

_____

_____

4. Does or will the organization provide for a portion of its services and facilities to be used by patients regardless of ability to pay? ___ Yes ___ No

5. Does the hospital or health care facility own and operate commercial parking facilities? ___ Yes ___ No

   Percentage of property used for parking _____ %

6. Does the hospital or health care facility own and rent any portion of this property to medical professionals? ___ Yes ___ No

   Percentage of property used for commercial use _____ %

7. Does the hospital or health care facility provide a salary to its physicians? ___ Yes ___ No

8. Do the physicians affiliated with the hospital or health care facility share in the distribution of the profits? ___ Yes ___ No

9. Does or will the hospital or health care facility admit persons covered by Medicare or Medicaid? ___ Yes ___ No

   If *Yes*, please explain and include what percentage of revenue is derived from these:

   _____

   _____

   _____

SECTION I DEDICATED PLACES OF BURIAL

1. Does the organization own the land? ___ Yes ___ No

   If *No*, please explain:

   _____

   _____

   _____

2. Does the organization have a contractual arrangement with another entity to manage the place of burial? ___ Yes ___ No

3. Does the organization own the buildings contained on the property? ___ Yes ___ No

   If *No*, who owns the buildings? _____