

COUNTY ASSESSOR'S OFFICE

Ph: / Fax:

APPLICATION FOR PROPERTY TAX EXEMPTION

To be completed if requesting exemption from Real Property and/or Personal Property Taxes

THIS APPLICATION MUST BE COMPLETED AND AN OPINION LETTER MUST BE ISSUED BY THE COUNTY ASSESSOR'S OFFICE BEFORE YOUR REAL AND/OR PERSONAL PROPERTY CAN BE EXEMPTED. FAILURE TO FULLY ANSWER QUESTIONS OR SUPPLY COMPLETE COPIES OF THE REQUESTED DOCUMENTS COULD DELAY THE APPROVAL OF YOUR APPLICATION OR RESULT IN A DENIAL OF YOUR APPLICATION.

Filing deadline for Real Property: June 15 for the following fiscal year beginning July 1 (NRS 361.155).

Filing deadline for Personal Property: July 31 for the current fiscal year, or within 15 days in the case of a Statement of Business Equipment / Assets / Personal Property mailed to you after July 15 (NRS 361.265).

Please attach additional sheets whenever necessary to fully explain your answers. Please do not hesitate to contact the Assessor's Office should you have any questions regarding the application process.

SECTION I

1. Name of organization: _____
Mailing address: _____
Contact name: _____ Title: _____
Phone: _____ E-mail: _____

2. Property address(es): _____
Real property: APN _____ APN _____
Personal Property: MH _____ MH _____

3. Pursuant to Nevada Revised Statutes, what exemption(s) are you applying for? (Please note the eligibility requirements for the exemption you are applying for at: www.leg.state.nv.us, Law Library, NRS, Table of Contents, Chapter 361)

- a. Purpose(s) Specific activities related to each purpose:
Check all that apply
 Religious NRS 361.125 _____
 Charitable NRS 361.140(1)(a) _____
 Hospital NRS 361.140(1)(b) _____
 Educational NRS 361.065, 361.096, or 361.157(2)c) _____
 Other _____

b. If the organization has more than one purpose, state the primary purpose: _____

c. *Religious only:*

- 1) How many families in your church? _____
- 2) Number of members? _____
- 3) How often does your church hold services? _____
- 4) Name of church Clergyman? _____
- 5) In what church has your Clergyman been ordained? _____
- 6) Name of seminary/theological school Clergyman graduated from? _____
- 7) Do you have functions in addition to those of a religious nature? yes no **If yes:**
Describe functions: _____

d. *Hospital only:*

- 1) Do you provide indigent persons, without regard to race or color, medical care and attention without charge or cost? yes no **If yes:**
What kind of medical care is provided free of charge? _____

e. *All applicants:*

- 1) Are any portions of the buildings, furniture, equipment or land used by your organization, or any natural person, association, organization, partnership or corporation, **exclusively or in part for any purpose other than the purposes(s) specified in #3a & 3b?** yes no
If yes:
 - a) Specific portion of property used: _____
 - b) Used by: _____
 - c) For purpose(s) of: _____
 - d) Term of occupancy: _____
 - e) Frequency of use: _____
 - f) Amount of donation, rent, or other valuable consideration received from occupant:

- 2) Are any portions of the buildings, furniture, equipment, or land leased, loaned, or otherwise made available to and used by your organization, or any natural person, association, organization, partnership or corporation in connection with **a business of any kind?** yes no **If yes:**
 - a) Name of business: _____
 - b) Nature of business: _____
 - c) Is the business operated for profit? yes no
 - d) Specific portion of property used: _____
 - e) Term of occupancy: _____
 - f) Frequency of use: _____
 - g) Amount of donation, rent, or other valuable consideration received from occupant:

- 3) Are any portions of the buildings, furniture, equipment, or land leased, loaned or otherwise made available to and used by your organization, or any natural person, association, organization, partnership or corporation in connection with **a residence of any kind** other than a parsonage used exclusively as a parsonage? yes no **If yes:**
 - a) Specific portion of property used: _____
 - b) Used by: _____
 - c) Type of residence: _____
 - d) Term of occupancy: _____
 - e) Frequency of use: _____
 - f) Amount of donation, rent, or other valuable consideration received from occupant:

4.	Funds derived from:	Grants	_____	%
		Fees charged to the general-public	_____	%
		Donations from the general-public	_____	%
		Fees charged to governmental entities	_____	%
		Donations from governmental entities	_____	%
		Fees charged to officers of the corporation	_____	%
		Donations from officers of the corporation	_____	%
		Fees charged to trustees of the corporation	_____	%
		Donations from trustees of the corporation	_____	%
		Other, specify: _____	_____	%
		TOTAL		100%

Funds used for:	Compensation of private parties for necessary services rendered	_____	%
	Compensation of officers, directors, and trustees	_____	%
	Dividends	_____	%
	Other salaries and wages	_____	%
	General purpose of charity	_____	%
	Other, specify _____	_____	%
	TOTAL		100%

(This area must correspond with your financial statement.)

5. Is the organization incorporated? _____yes _____no
ATTACH COPY OF CURRENT ARTICLES OF INCORPORATION
(Note: If a dissolution provision is not included in the articles, also attach a statement describing how assets would be distributed if the organization dissolves.)

6. If not incorporated, has the organization applied for incorporation? _____yes _____no
ATTACH COPY OF APPLICATION
ATTACH CURRENT ARTICLES OF ORGANIZATION

7. Is the organization currently exempt from Federal income tax? _____yes _____no
ATTACH COPY OF IRS EXEMPTION LETTER OR RULING

8. Is the organization required to file annual returns with the IRS? _____yes _____no
ATTACH COPY OF LAST FISCAL YEAR RETURN

9. Did the organization file an IRS Form 990-T (Exempt Organization Business Income Tax Return) for the last fiscal year? _____yes _____no
ATTACH COPY OF LAST FISCAL YEAR FORM 990-T

10. Is the organization under the supervision of any public regulatory body? _____yes _____no
ATTACH COPY OF AUTHORIZATION

11. Has your organization been granted a use permit at the property in accordance with the organization's purposes and projects? _____yes _____no
ATTACH COPY OF DOCUMENTATION

12. Do you rent/lease your present location? _____yes _____no
ATTACH COPY OF RENTAL OR LEASE AGREEMENT

13. Attach any other documents you rely upon in support of your claim for exemption and explain their significance _____

VERIFICATION - SECTION I

STATE OF NEVADA)

) ss

COUNTY OF _____)

_____, being duly sworn under penalty of perjury, says: that he/she is the _____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of ___ pages) are true, correct, and complete, to the best of his/her knowledge and belief and he/she makes this application for real property and/or personal property tax exemption as provided by law.

Signature _____

Print name _____

Date signed _____

Subscribed and sworn to before me

This _____ day of _____, _____.

NOTARY PUBLIC or ASSESSOR

- STOP -

if you are requesting exemption from Personal Property taxes ONLY

- CONTINUE -

on page 5 if you are requesting exemption from Real Property taxes

SECTION II

(To be completed if requesting exemption from Real Property taxes)

- 1a. Has any part of this property been conveyed to another person/organization? ___yes___no
- b. Is the property or any part thereof under contract of sale? ___yes___no
- c. Is the property or any part thereof for sale? ___yes___no

If yes to a, b, or c:

1) Indicate which question and give full details: _____

- 2a. Was property acquired within the last three (3) years? ___yes___no ***If yes, answer b through d***
- b. Date of acquisition: _____
- c. Deed document number: _____
- d. Deed recording date: _____

- 3a. Was the property acquired from anyone who has or had any interest in the owning organization (e.g., officer, director, employeemember, etc.)? ___yes___no ***If yes, answer b through e***
- b. Relationship: _____
- c. Circumstances of sale: _____

- d. Purchase price: _____
- e. Terms of sale: _____

- 4a. Is the property mortgaged? ___yes___no ***If yes, answer b***
- b. Does the holder of the mortgage presently have (or formerly had) any interest in the owning organization? ___yes___no ***If yes, answer 1) through 7)***
 - 1) Relationship: _____
 - 2) Details of the mortgage(s): _____

 - 3) Original principal amount: _____
 - 4) Principal currently outstanding: _____
 - 5) Interest rate: _____
 - 6) Original term of mortgage: _____
 - 7) Term remaining: _____

- 5a. Does any person or organization have a reversionary interest in the property? ___yes___no ***If yes, answer b through d***
- b. Name of such person: _____
- c. Address of such person: _____
- d. Terms of right to revert: _____

6. Describe, in detail, all uses of the property: _____

HOSPITAL: Answer 7 through 10. If not a hospital skip to 11.

- 7a. Are the premises or any portion thereof leased or otherwise occupied as professional offices?
_____yes _____no **If yes, answer b through d**
- b. Professional offices are leased or otherwise occupied by (check all that apply):
_____ Members of the staff, e.g., doctors
_____ Professionals not on the staff of the hospital
- c. If leased to members of the staff, the offices are used (check all that apply):
_____ Solely for hospital-related matters
_____ For the private practice of the staff members
- d. If not used solely for direct hospital-related matters:
1) What percentage of time and space are the offices used for direct hospital-related purposes?
_____ %
2) What percentage of time and space are the offices used for the private practice of the staff members? _____ %
8. What type of medical care is provided free of charge? _____
- 9a. Is the property or any portion thereof occupied by persons or organizations other than the applicant or as professional offices as stated in No. 7 above? _____yes _____no **If yes, answer b through f**
- b. Name of occupant(s): _____
- c. Use by occupant(s): _____
- d. Specific portion of property so occupied: _____
- e. Term(s) of occupancy (e.g., one-year lease, month-to-month tenancy): _____
- f. Amount of rental paid by occupant(s): _____
- 10a. Is the property or any portion thereof occasionally used by persons or organization other than the the applicant or as professional offices as stated in No. 7 above? _____yes _____no **If yes, answer b-e**
- b. Use: _____
- c. Specific portion of property used: _____
- d. Frequency of use: _____
- e. Fee charged or contributions received for use: _____
- 11a. Are there any buildings or other improvements on the property?
_____yes **If yes, skip to question 12**
_____no **If no, answer b through f and skip questions 12 and 13**
- b. Use or uses of property if not described in Question 6a: _____
- c. Are buildings or other improvements contemplated on this unimproved land? _____yes _____no
If yes, give full details including proposed use(s): _____
- d. Do the minutes of the organization contain a resolution(s) authorizing contemplated building or other improvement? _____yes _____no
ATTACH COPY OF THE RESOLUTION(S)
- e. State detailed financial resources for contemplated buildings or other improvement (include information on building fund): _____

- f. When will construction begin? _____
- 12a. Describe (briefly) the building(s) or other improvement(s): _____

- b. Approximate acreage of land not underlying buildings or other improvements: _____
- c. Use or uses of land referred to in 12b if not described in Question 6a: _____
- d. Are additional buildings or other improvements contemplated on the unimproved portions of the land? ____yes ____no
 1) If yes, give full details including proposed use(s): _____

- e. Do the minutes of the organization contain a resolution authorizing contemplated buildings or other improvements upon the unimproved portions of land? ____yes ____no
ATTACH COPY OF THE RESOLUTION(S)
- f. State financial resources for contemplated buildings or other improvements (include information on building fund): _____

- g. When will construction begin? _____
- 13a. Are there any unoccupied buildings or other improvements on the property?
 ____yes ____no *If yes, answer 1) through 2)*
 1) Date(s) they become unoccupied: _____
 2) Describe contemplated use(s) of the buildings or other improvements: _____

VERIFICATION - SECTION II

STATE OF NEVADA)
) ss
 COUNTY OF _____)

_____, being duly sworn under penalty of perjury, says: that he/she is the _____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of _____ pages) are true, correct, and complete, to the best of his/her knowledge and belief and he/she makes this application for real property and/or personal property tax exemption as provided by law.

Signature _____
 Print name _____
 Date signed _____

Subscribed and sworn to before me
 This _____ day of _____, _____.

 NOTARY PUBLIC or ASSESSOR

**DO NOT COMPLETE SECTION III
UNLESS SPECIFICALLY REQUESTED TO DO SO
BY THE ASSESSOR'S OFFICE.**

The Assessor's Office reserves the right to request a Financial Declaration if the Assessor believes that this information is necessary to form an opinion regarding your tax-exempt status.

PLEASE KEEP THIS SECTION FOR POSSIBLE FUTURE USE.

**APPLICATION FOR PROPERTY TAX EXEMPTION
SECTION III**

If you are requested to provide the following information this section must be completed by a Certified Public Accountant .

1a. NAME OF ORGANIZATION _____

1b. MAILING ADDRESS _____

1c. NAME AND PHONE NO. OF PERSON TO BE CONTACTED _____

2a. Statement of receipts and expenditures for the fiscal year ending _____, _____.

RECEIPTS

(1) Gross dues and assessments of members	_____	_____
(2) Gross contributions, gifts, etc*	_____	_____
(3) Gross amounts derived from activities related to organization's exempt purpose (<i>attach schedule</i>)	_____	_____
Less cost of sales (<i>attach schedule</i>)	_____	_____
(4) Gross amounts from unrelated business activities (<i>attach schedule</i>)	_____	_____
Less cost of sales (<i>attach schedule</i>)	_____	_____
(5) Gross amounts received from sale of assets, excluding inventory item (<i>attach schedule</i>)	_____	_____
Less cost of other basis and sales expense of assets sold (<i>attach schedule</i>)	_____	_____
(6) Interest, dividends, rents and royalties	_____	_____
(7) Other receipts (<i>attach schedule</i>)	_____	_____
(8) Total receipts	_____	_____

(19) Has there been any substantial change in any aspect of the organization's financial activities since the period ended, as shown on the previous page? _____yes_____no

IF YES, ATTACH A DETAILED EXPLANATION.

3a. Officers, directors, and trustees:

Name & Title	Time Devoted to Position	Compensation (annual)	Contribution to Employee Benefit Plans (annual)	Expense Account and Other Allowances (annual)

3b. Five highest paid full-time employees (other than officers, directors, and trustees):

Name, Title & Address	Time Devoted to Position	Compensation (annual)	Contribution to Employee Benefit Plans (annual)	Expense Account and Other Allowances (annual)

3c. Five highest paid part-time employees (other than officers, directors, and trustees):

Name, Title & Address	Time Devoted to Position	Compensation (annual)	Contribution to Employee Benefit Plans (annual)	Expense Account and Other Allowances (annual)

3d. Five highest paid persons for professional services (non-employees):

Name, Title & Address	Time Devoted to Position	Compensations (annual)	Contribution to Employee Benefit Plans (annual)	Expense Account and Other Allowances (annual)

4. During the last fiscal year, did the organization, either directly or indirectly, engage in any of the following acts with a trustee, director, principal officer or creator of the organization with which such person is affiliated:

- a. Sale, exchange or leasing of property? _____yes_____no
- b. Lending of money or other extension of credit? _____yes_____no
- c. Furnishing of goods, services, or facilities? _____yes_____no
- d. Transfer of any part of the organization's income or assets? _____yes_____no

IF YES ANSWERED TO a, b, c, or d ABOVE, ATTACH A DETAILED EXPLANATION OF THE TRANSACTION(S).

=====

VERIFICATION - SECTION III

STATE OF NEVADA)
) ss
 COUNTY OF _____)

_____, being duly sworn under penalty of perjury, says: that he/she is the _____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of _____ pages) are true, correct, and complete, to the best of his/her knowledge and belief and he/she makes this application for real property and/or personal property tax exemption as provided by law.

Signature _____

Print name _____

Date signed _____

Subscribed and sworn to before me

This _____ day of _____, _____.

 NOTARY PUBLIC or ASSESSOR