



**BOARD OF ASSESSORS
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, provides an exemption from ad valorem real estate taxation for property owned by a nonprofit corporation or association which is organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal or educational purposes having no part of the net earnings benefitting any private shareholder or member thereof and which is declared exempt from federal or state income taxation.)

Check Only One ___ Religious ___ Educational ___ Mardi Gras
___ Homeless Shelter ___ Charitable ___ Fraternal ___ Health
___ Cultural ___ Dedicated Places of Burial ___ Civic

- b. Briefly state activities pertaining to proposed exempt purpose and provide documentation to support each:

Attach additional sheets if necessary

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? If yes, please explain in detail. Yes No
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

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 organizations 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

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:

2. 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:

3. 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

4. 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? _____