

INSTRUCTIONS
FOR COMPLETING A JACKSON COUNTY APPLICATION FOR REAL PROPERTY TAX EXEMPTION
RELIGIOUS, CHARITABLE, OR SCHOOL/COLLEGE EXEMPTION

GENERAL

These instructions apply only to non-profit organizations. Properties owned by individuals will not qualify for the type of tax exemption for which these instructions pertain.

Only property owned by a non-profit organization, for charitable or religious use, on January 1st of a given year may qualify for tax exemption (for that year) through this application process. If the property is owned by a for-profit entity that is a “disregarded entity” owned/controlled by a non-profit 501(c)3 entity recognized by the IRS for IRS taxation purposes, you must attach relevant tax returns and documentation from the IRS for the past three (3) years; or for such lesser period since the disregarded entity status was recognized by the IRS.

Ref; Article 10 Sec.6 Mo. Constitution and Missouri Revised State Statutes 137.100 & 137.101

NAME OF ORGANIZATION:

This should be the organization applying for tax exemption. It should be the owner of the real-estate for which you are requesting tax exemption consideration.

CONTACT NAME:

This is the person we should contact if we have any questions about the application or the organization.

MAILING ADDRESS:

Provide the mailing address you want us to use when responding to your application. If, after your application has been filed, you require a change of mailing address, you must send this request in writing to this office. The mailing address on the application for tax exemption will not affect the mailing address on our tax records.

OFFICE PHONE NUMBER & ALTERNATE PHONE NUMBER:

A telephone number that will reach a representative of the applicant during the hours of 8:00 AM to 5:00 PM (M-F) must be supplied.

EMAIL ADDRESS:

Email is the preferred method of contact. Please provide a valid email address that will be checked regularly.

SITUS ADDRESS (PHYSICAL LOCATION):

Provide the physical address of the property for which you desire tax exemption consideration. If you are requesting exemption consideration on more than one address it is required that you file separate applications.

PARCEL IDENTIFICATION NUMBER/ACOUNT NUMBER/PROPERTY NUMBER:

The parcel identification number is the map number assigned to a specific legal description. You can get this from your tax bill or receipt.

1) TYPE OF ORGANIZATION (e.g., CHURCH, SCHOOL, CIVIC, SOCIAL, FRATERNAL, EDUCATIONAL, etc.).

Provide the type of organization that best describes the applicant.

2) IS THE ORGANIZATION EXEMPT FROM STATE AND FEDERAL INCOME TAX?

Check either yes or no. If yes, provide the IRS code that applies.

3) IS THE ORGANIZATION THE LEGAL DEED HOLDER?

Provide the exact name listed on the deed prepared when acquiring this property. If this is different from the organization that is applying for exemption, provide details on an additional sheet as to why this is the case. This could be an official name change, property sale, or DBA.

4) FOR WHAT ACTIVITIES IS THE PROPERTY USED BY THE APPLICANT?

Your answer to this question will be verified prior to the exemption decision. List all activities being conducted on this property. If various activities are conducted or were initiated at different times, state this. We will verify the use of the property on January 1 of the effective tax year. If an activity began after January 1 you must make it clear.

5) DATE THE ABOVE MENTIONED USE BEGAN.

For each activity you have listed in your response to #4, state the date that this use began.

6) WHAT IS THE CONTEMPLATED FUTURE USE OF THE PROPERTY?

State, in your own words, the anticipated future use(s) of the property. An estimated date should be supplied if a change in use is anticipated.

7) IS THE OWNER/APPLICANT AN L.L.C.?

Answer yes or no. If your answer is yes, complete A-D.

8) WHO ARE THE PEOPLE BENEFITING FROM OR SERVED BY THE USE OF THE PROPERTY?

In your own words provide your response.

9) DOES THE PROPERTY GENERATE ANY INCOME (OTHER THAN DONATIONS)?

Answer yes or no. If your answer is yes, complete A and B.

10) IS THERE ANY OTHER ORGANIZATION OR BUSINESS USING THIS PROPERTY?

Answer yes or no. If your answer is yes, please give details on a separate sheet of paper including who uses the property and for what purpose.

11) IS ANY PART OF THE PROPERTY USED AS A RESIDENCE?

Answer yes or no. If your answer is yes, complete A-D

12) DO YOU CHARGE A FEE FOR ANY OF THE SERVICES YOU PROVIDE?

Answer yes or no. If your answer is yes, complete A-D.

13) DOES YOUR ORGANIZATION DENY SERVICES OR TURN AWAY ANYONE?

Answer yes or no. If your answer is yes, provide the circumstances that determine the denial of services on a separate sheet of paper.

14) THE APPLICANT MUST SUBMIT THE FOLLOWING DOCUMENTS:

All of the requested documents must be submitted with your completed application. If the applicant does not have any of the required documents you must state which items do not apply and why.

The application must be signed. An incomplete application or an unsigned application will result in a denial or the return of your application without a review.

If you have questions in completing the application you may contact:

Sherlyn Wallace

Telephone: 816-881-3483

E-mail: sgwallace@jacksongov.org

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