62A023 (7-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

APPLICATION FOR EXEMPTION FROM PROPERTY TAXATION

Office of Property Valuation
Phone: 502-564-8338
Fax: 502-564-8368

This application is to be used by organizations seeking property tax exemption pursuant to Section 170 of the Kentucky Constitution. Answer all questions as fully as possible and return the application and all attachments to the local Property Valuation Administrator.

Name *(Print)*	( ) _____ ( ) _____ Enter Exact Legal Name of Organization — Daytime Office & Cell Phone Numbers
Property Location *(Print)*	_____ Number and Street — City — County — State — ZIP Code
Mailing Address (If Different from Above) *(Print)*	_____ P.O. Box or Number and Street — City — County — State — ZIP Code
E-mail Address	**Web Site:**
Purpose of the Organization and Major Activity of Applicant	_____ _____ _____
State of Incorporation	_____ ☐ Nonprofit ☐ LLC ☐ Other _____ State
County(ies) in Which Property is Located	_____ _____
Type of Exemption (check)	☐ Public Property ☐ Institution of Education ☐ Religious ☐ Place of Burial ☐ Institution of Purely Public Charity
Applicant Authorization and Signature	For this property tax exemption application, I authorize the Department of Revenue (DOR) or its representative(s) to visit and inspect the property to be exempted now and in the future, to ensure the property is being used for tax-exempt purposes. 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_____ Print _____ Cell Phone Number _____ Date _____
To be Completed by the Property Valuation Administrator	Recommendation _____ _____ _____ Signed _____ Date _____ Print _____

1. Who is the legal owner of the property? (Include all owners of an interest in the property and describe their interest.) _____

2. When was the property acquired? _____

3. (a). How was the property acquired? _____

   (b). Provide a copy of the deed and a copy of the property record card (if available).

   (c). Provide a picture of the property and buildings: "Exterior and Interior"

4. (a). Has this organization previously been granted any tax exemption by the Commonwealth of Kentucky? ☐ Yes ☐ No (If yes, describe.) _____

   (b). 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. **Attach a statement detailing compensation, if any, to the following organization members:**

   A. Officers
   B. Directors
   C. Trustees
   D. Five Highest Paid Professional Service Employees
   E. Five Highest Paid Employees

6. List the names and salaries of any family members serving in any capacity in the organization.

7. List types of employees performing activities of the organization and their qualifications. Indicate which, if any, of these persons receive compensation for their activities. _____

8. (a). Is any course of instruction offered on the property? ☐ Yes ☐ No (If yes, describe the instruction.) _____

   (b). Is it open to the public? ☐ Yes ☐ No Is there any charge or fee required for attendance? ☐ Yes ☐ No (If yes, how is the money utilized by the organization?)

9. **Attach a resume of past activities in which the organization has participated in, present activities and future plans of the organization.** _____

10. Describe the current use of the property.

11. Does or will this organization limit its benefits, services or products to specific classes of persons? ☐ Yes ☐ No (If yes, explain.) _____

12. Does the organization require the receipients or will they be required to pay a fee or other charge for the organization benefits, services or products? ☐ Yes ☐ No (If yes, explain.)

13. Does the property produce income? ☐ Yes ☐ No (If yes, explain how the income is used.)

14. (a). Does the organization operate a commercial establishment? ☐ Yes ☐ No (If yes, indicate the names, addresses and a description of the property.)

(b). List Kentucky Sales and Use Tax Permit Account Number for each business that sells tangible personal property.

(c). Describe the items of all real or tangible property. (General description only.) Include the location of any real property, or describe the tangible personal property.

15. Is this organization financially supported, operated or controlled by any other organization? ☐ Yes ☐ No (If yes, list other organizations.)

16. Describe the applicant organization's fund-raising program and explain to what extent it has been put into effect.

17. List all grants received during taxable years the organization has been in existence. (Show name of contributor, date, amount of grant and brief description of the nature of the grant.)

18. Attach detailed financial statements, including both balance sheets and income and expense statements, for the two most recent accounting periods.

19. Attach copies of the Articles of Incorporation, bylaws and any amendments to the Articles or bylaws as well as any other information you wish to provide to help the Office of Property Valuation issue a ruling.

Applicants seeking an exemption for low-income housing must provide the documents requested and answer the following questions about the parcels for which an exemption is desired.

20. For low-income housing applicants, provide copies of the following:

    (a). A list of all partners, including general partners and limited partners.

    (b). All partnership agreements.

    (c). All current Land Use Restriction Agreements (LURAs).

21. Have any tax credits been awarded or applied for? ☐ Yes ☐ No. If yes, provide the following information:

    (a). The project name and location of the property involved;

    _____

    (b). The total amount of the credit and the benefiting partner; and

    _____

    (c). The start date and end date for the tax credits.

    _____

Applicants seeking an exemption as a religious organization must answer the following questions about each parcel for which an exemption is desired.

22. 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.

    _____

    _____

23. If multiple parcels, give a complete description of how each parcel in question 22 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.

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    _____

    _____

24. (a). If any of the property described in question 22 is a separate parking lot or garage, is the lot or garage rented out during the week? ☐ Yes ☐ No (If yes, give details.)

    _____

    _____

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

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    _____

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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. 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. Notwithstanding the provisions of Sections 3, 172, and 174 of this Constitution to the contrary, the General Assembly may provide by law an exemption for all or any portion of the property tax for any class of personal property. (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.151, §1, approved November, 1990; amendment, proposed Acts 1998, ch. 227, §1, ratified November, 1998.)