



APPLICATION FOR NEW PROPERTY TAX EXEMPTION

Exemption for 501(c)(3) Organizations

UTAH COUNTY BOARD OF EQUALIZATION

100 E Center St #3600

Provo, Utah 84606

RESET FORM

PRINT FORM

Questions? Contact Us @

Phone (801) 851-8110 opt 3

Email: boe@utahcounty.gov

FILING DEADLINE IS ON OR BEFORE THE LATER OF JUNE 1ST OR 120 DAYS AFTER ACQUISITION

NON-PROFIT BUSINESS INFORMATION

Name of Organization (must be the recorded owner for any property listed on application)

Organization Mailing Address

EIN or other tax ID number

City

State

Zipcode

Application Contact Name

Contact Email

Organization Contact Phone

SELECT EXEMPTION TYPE

The organization is claiming an exclusive use exemption for the properties contained in this application for the following purpose:
(Check only one box. This must be the main purpose of the organization.)

☐

CHARITABLE PURPOSE

☐

EDUCATIONAL PURPOSE

☐

RELIGIOUS PURPOSE

1. Attach a statement describing the purpose of this nonprofit organization. Attach mission statements or other documents if appropriate. Educational organizations should include information about curriculum, faculty, and enrollment.
2. Attach a statement explaining how the use of the property relates to both the mission of the organization and the tax exempt purpose claimed above.

ATTACHMENTS - Attach the following documentation. If applying for the exemption for more than one property, only submit one copy of this application and one each of the required documents listed below. Multiple copies are not required. Please submit this application and documents as one group.

1. A certified copy of the Articles of Incorporation of the nonprofit entity.
2. A copy of current by-laws and/or other organizational information.
3. A copy of the 501(c)(3) certification issued by the IRS.
4. Completed schedules as appropriate:
 - **Schedule A** – Real Property; one schedule for each parcel of real property under consideration.
 - **Schedule B** – Personal Property; one schedule for all personal property used exclusively for religious, charitable, or educational purposes. Schedule should include itemized list of tangible Personal Property.
 - **Schedule C** – Benefactors; Financial information related to the property under consideration; complete only one schedule per organization application. Only required for Charitable Purpose organizations.

CERTIFICATION

Under the penalty of perjury, I certify that all statements and information on this sheet are true and correct to the best of my knowledge, and that I will notify the Board of Equalization if any of the information should change. I further certify that I have authority to sign this document.

Name (printed)

Position or capacity

Signature

Date signed

X

UTAH COUNTY STATEMENT ON DATA PRIVACY

When a government agency requests an individual to provide personal data, the Utah Government Data Privacy Act, as found in Utah Code Title 63A, Chapter 19, requires the agency to inform the individual of the purpose for the data collection, the manner in which the data will be used, and the potential consequences of withholding the requested information. All personal data provided will be protected and maintained as confidential to the extent required by law for the program or service for which the information is submitted.

The Office of the Utah County Auditor requires the completion of these forms to determine your eligibility, or the eligibility of the organization you represent, for the service, abatement, or exemption being sought. Any personal data provided will be used solely to the extent necessary to assess qualification for the programs administered by the Auditor's Office. Although submission of the requested information is voluntary, failure to provide it may result in delays or denial of services, abatements, or exemptions. All data collected is maintained in accordance with the applicable record series and as required by Utah Code 63G-2-307.

APPLICATION FOR NEW PROPERTY TAX EXEMPTION

Schedule A - Real Property

- Complete a separate Schedule A for **EACH PARCEL** of real property under consideration
- This form is only required for property that is owned by the organization. Real Property that is leased/rented does not qualify for the exemption; even if the applying organization is responsible for paying the annual property taxes.
- Do not return this form if the organization does not own any real property.

PROPERTY INFORMATION

Owner of Record Name	County Parcel/Serial Number
Property Address or Location in County	Acreage: (Actual or Approximate)
Date Property was Acquired by Organization	Date Exclusive Use by Organization Commenced

PROPERTY QUESTIONS

1. Is the parcel of real property listed above unimproved vacant land? (*i.e. no buildings or other improvements of any kind*)
☐ YES the property is unimproved vacant land.
☐ NO the property has a building or other improvements.
2. Is the parcel of real property listed above being actively used by the organization?
☐ YES the property is being actively used by the organization at the time of this application.
☐ NO the property is being held to be developed by the organization at a later date.

USE OF PROPERTY - *On a separate sheet, answer the following questions about each building or structure located on the property and what the building or structure is used for. On the sheet, please number and label your questions to correspond to the questions.*

1. Attach a copy of the legal description of the real property under consideration.
2. Description of any buildings or structures located on the property. Attach a photograph(s) of the property with the description.
3. Describe the activities or functions that this land/building/structure is used for.
4. Describe how the activities or functions in Question 3 fulfill the stated purpose (*Charitable, Educational, or Religious*) of the organization.
5. What percentage of the land/building/structure is used for the activities/functions described in Question 3? If the answer is less than 100%, describe what other activities/functions the land/building/structure is used for.
6. Describe the total time the land/building/structure is used by the organization for the activities/function described in Question 3 and the degree that such activities/functions are carried out by volunteer staff.
7. Describe any significant periods of time (*greater than 1-2 weeks*), since the acquisition of the property or in the coming year, in which the activities/functions described in Question 3 did not or will not take place .
8. Describe if any portion of the land/building/structure is rented/leased by any other organization (*for profit or non-profit*) for any length of time since the organization acquired the property.
Please include the following information in your answer
 - a. Name of person or entity renting or leasing the land/building/structure.
 - b. Percentage of the land/building/structure being rented. This should be based on square footage used.
 - c. Describe how the portion of the land/building/structure being rented or leased is used.
 - d. How is the amount of compensation for this use determined?
 - e. A copy of any rental/lease agreement if applicable.

APPLICATION FOR NEW PROPERTY TAX EXEMPTION

Schedule B - Personal Property

- Complete a separate Schedule B for **EACH PERSONAL PROEPTY ACCOUNT** under consideration
- This form is only required for personal property that is owned by the organization. Property that is leased/rented does not qualify for the exemption; even if the applying organization is responsible for paying the annual property taxes.
- Do not return this form if the organization does not own any personal property.

PROPERTY INFORMATION

Personal Property Account Owner Name /DBA		Personal Property Account Number
Address Where Equipment is Located		Utah County Parcel Serial Number (if known)
Approx. Date Account was Created	Date Exclusive Use by Organization Commenced	

**A personal property account number must be listed on the application. If your organization does not currently have an account number for equipment referenced herein, please contact the Utah County Assessor's Office at 801-851-8295 to get one.*

ITEMIZED LIST OF TANGIBLE PERSONAL PROPERTY

On a separate sheet, answer the following questions about the personal property account. On your answer sheet, please number and label your answers to the corresponding questions. All questions in this section refer to tangible personal property. Tangible personal property is defined as having an acquisition cost of greater than \$150 and is critical to the actual business operation. Questions 4-6 do not apply to Educational or Religious organizations.

1. Please attach a complete list of all tangible personal property for which an exemption is requested. Equipment housed in a hospital is exempt from this requirement. The list should describe the use of each item of personal property, the acquisition cost, and the year the equipment was acquired.
2. Has the use of the equipment detailed in Question 1 continued without significant interruption since the use began?
☐ Yes, there has been an interruption in the use of the property. I have attached a separate sheet describing the interruption.
☐ No, there has been no interruption in use.
3. Is the equipment detailed in Question 1 used exclusively at the address listed above?
☐ Yes, the equipment is only used at the address listed above.
☐ No, the equipment is used at other locations. I have attached a separate sheet describing where and why the usage occurs.
4. Does any person or organization conduct business for profit by using the personal property?
☐ Yes, I have attached a separate sheet giving the name, address, a description of the for profit user, and their usage of the personal property.
☐ No, there is no other individual or organization that conducts for profit business using any personal property owned by the organization.
5. Is any personal property at this location being leased/rented from another organization or person?
☐ Yes, I have attached a separate sheet giving the name, address, a description of the lease, and the usage of the personal property.
☐ No, there is no personal property that is leased from another organization or person for-profit.
6. Is any personal property at this location being rented to any organization or person who pays a fee for that use that is greater than the cost of repair or replacement of the personal property?
☐ Yes, I have attached a separate sheet listing the personal property that is rented, the fees charged for the rental, and the repair or replacement cost associated with that property.
☐ No, there is no personal property is rented to any outside organization or individual.

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Schedule C - Benefactors

- **Complete a one Schedule C per Non-Profit Business applying for an exemption**
- This form is required for organizations requesting an exemption under a Charitable purpose designation only.
- Organizations with Educational or Religious purpose designations do not need to submit this form with their application.

NON-PROFIT BUSINESS INFORMATION

Name of Organization		EIN or other tax ID number
Contact Person	Contact Person Email	Telephone

CHARITABLE BENEFIT INFORMATION - *On a separate sheet, answer the following questions about your organization. On the answer sheet, please number and label each answer to the corresponding question below.*

1. Describe the ways (gifts, donations, grants, fees, etc.) in which the Charitable organization receives revenue to fund its operations.
2. Describe how excess revenue is used by the organization, when/if revenue from all sources exceeds annual operating and long term maintenance expenses.
3. For any revenue producing property owned by the organization, describe how the revenue is generated, what criteria is used to set prices, and the nature of the expenditures related to that property.
4. Provide a summary of all operating costs, financial statement, or other type of report. This could be the same type of report given to the organization's volunteer board each year.
5. Describe if/how any of the organization's net revenue is used to benefit individuals or shareholders of the organization. This should not be interpreted to include individuals served by the charitable mission of the organization or its full time employees.
6. Provide a summary that shows how the net revenue generated by the organization fulfills its charitable mission. If this information has been provided with the information from question 4, highlight that summary for this question.
7. Describe the individuals served by the organization and if those individuals are part of a specific or restricted group of individuals.
8. Provide a summary of how the individuals who are served by the charitable mission of the organization receive the charitable benefit. Also provide an explanation of any costs or fees individuals are required to pay to receive the charitable benefit.
9. Provide an answer to one of the following questions:
 - a. If the organization limits its charitable mission to a specific or restricted group of individuals, explain how the organization's focus on a specific group of individuals benefits the wider population of Utah County if this exemption is granted.
 - b. If the organization does not limit its charitable mission to a specific or restricted group of individuals, explain how the organization's mission benefits the wider population of Utah County if this exemption is granted.
10. Describe the type of staffing used by the organization. Volunteer, part-time, full-time, or any combination of all three. In answering this question, be sure to include the following information:
 - a. Summary of total compensation paid to staff members and what forms that compensation took. (e.g., money, goods, living quarters, services or benefits)
 - b. A list of the five highest paid employees showing their level of compensation and the cost of their benefits. This should match the information reported to the IRS. If the organization is not required file this information with the IRS, provide a summary of employee compensation levels from entry level to executive level.
 - c. A summary of each staff category, the services they provide, and the average number of working hours required by the organization.

ATTACHMENTS - *Attach the following documentation*

1. Copies of last two years tax returns, financial statements, income statements, and/or profit and loss statements for the most recent fiscal year available.
2. An organization that provides low income housing should also provide copies of rental leases or agreements and documentation with the criteria of how the rents are determined.