



St. Tammany Parish Assessor's Office

Louis Fitzmorris
Assessor

St. Tammany Parish Justice Center
701 North Columbia Street • Covington, Louisiana 70433

RE: ASSESSMENT NO. _____

Dear Property Owner:

Our office has received your "tax exempt status" request on behalf of your organization. In order to consider your request, please submit copies of all of your organization's following documents to our office:

1. Certificate of Incorporation, Non-profit status, filed with the Louisiana Secretary of State.
2. Articles of Incorporation, filed with the Louisiana Secretary of State.
3. Non-profit Internal Revenue Code application filed with the Internal Revenue Service (i.e. form 1023 for an IRC (c)(3) Exempt Organization or Form 1024 for an IRC 509(a)(1) Private Foundation).
4. Detailed approval letter from IRS on behalf of your organization's application Listed in No. 3 above.

Once this information has been received and received and reviewed, we will advise your Organization as to whether or not it qualifies for ad valorem exemption status.



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: (B) (1)(a) Property owned by a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and which is declared to be exempt from federal or state income tax; and

(B)(1)(b) property leased to such a nonprofit corporation or association for use solely as housing for homeless persons, as defined by regulation adopted by the tax commission or its successor provided that the term of such lease shall be for at least five years, that as a condition of entering into the lease the property be in compliance with all applicable health and sanitation codes for use as housing for homeless persons, that the lease shall provide that compensation to be paid the lessor shall not exceed one dollar per year, and that such contract of lease shall recite that the property shall be used exclusively for the purpose of housing the homeless, and further provided that at such time as the property is no longer used solely as housing for homeless persons, the property shall no longer be exempt from taxation;

(B)(2) property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and

(B)(3) property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or association, if that property is owned by a nonprofit corporation or or association organized under the laws of this state for such purposes.

None of the property listed in Paragraph (B) shall be exempt if owned, operated, leased, or used for commercial purposes unrelated to the exempt purposes of the corporation or association.

Category: _____ (and check below)

21(B)(1)a _____ 21(B)(1)(b) _____ 21(B)(2) _____ 21(B)(3) _____

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? _____ Yes _____ No

If Yes, please explain in detail.

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

Part II – Property Use and Organizational Purpose

All organizations must complete Sections A and B. Based on the organizational purpose checked in question 2a on page 1, please complete the additional sections of this form as follows:

Section C	Religious Organization
Section D	Charitable Organization
Section E	Fraternal Organization
Section F	Educational Organization
Section G	Mardi Gras/Carnival Organization
Section H	Health Organization
Section I	Dedicated Places of Burial

SECTION A ACTIVITIES AND OPERATIONS

Please attach a statement of activities and operations that justified the organization's eligibility for exemption under one of the exempt purposes listed above. Describe in detail the specific purposes for which the organization was formed, the activities presently being conducted and, if applicable, proposed activities. If the organization is not yet fully operational, explain its stage of development and the target date for it to become fully operational. Identify the services performed and to be performed. Include specific information to specifically link these activities to the exempt purpose of the organization.

SECTION B PROPERTY USE

1. Has any part of this property been conveyed to another person or organization? ☐ Yes ☐ No
2. Is the property or any part under contract for sale? ☐ Yes ☐ No
3. Is the property or any part thereof for sale? ☐ Yes ☐ No
4. Is the property or any part thereof being leased? ☐ Yes ☐ No

For all questions answered by *Yes*, please explain: _____

5. Is the property or any portion regularly occupied by persons or organizations other than the applicant? ☐ Yes ☐ No

If *Yes*: Terms of Occupancy _____

Amount of rent paid by occupant _____

6. Is the property or any portion occasionally used by persons or organizations other than the applicant? ☐ 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 organization 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

If *Yes*, name and address of church: _____

Type of auxiliary: _____ Theological seminary of other religious school
_____ Men's or women's organization
_____ Mission society/Social services facility
_____ Youth Group
_____ Health care facility
_____ Housing for the handicapped or elderly

5. Is the organization a religious organization other than those described above? ____ Yes ____ No

If *Yes*, describe the organization and its members:

Is your organization the only entity using this property? ____ Yes ____ No

If *No*, explain leasing or time-share arrangements:

6. Please describe any income generating or non-related activities involving the property for which the exemption is being sought:

7. Has your organization ever applied for a license to conduct "games of chance" under LSA-R.S. 33:4861? ____ Yes ____ No

If *Yes*, please attach a copy of the most recent application and how the funds have been used and will be used.

SECTION D CHARITABLE ORGANIZATION

1. Does the organization provide or finance charitable services? ____ Yes ____ No

2. Please describe the services provided:

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:

3. 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:

2. 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

3. 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? _____