Tax Exempt Organization Application and Quadrennial Renewal Report

Sec. 12-81. Exemptions. The following-described property shall be exempt from taxation:

Declaration Type _____ Initial Application _____ Renewal (Quadrennial Report)

Name of Organization _____

Mailing Address _____

1. What are the purposes of this organization:

_____

2. What section of the Connecticut General State Statutes is your organization claiming exempt status? (see reverse side for sections)

3. If not an agricultural or cemetery society, is the gross income of such corporation entirely devoted to scientific educational, literary, historical, charitable, or hospital purposes or to two or more such purposes? _____ Yes _____ No

4. During the last fiscal year ended _____ What was the gross income of the organization? $_____
What part of such income used for other than its main purpose?

5. During such fiscal year ended _____ What were the gross expenditures? $_____
What part of such income used for other than its main purpose?

6. Agricultural, Horticultural Societies Only: If such corporation is receiving from the State reimbursement in part for cash premiums given at an agricultural or horticultural exhibition held by it in the State, enter the date last reimbursement was received:

7. Cemetery Organization Only: Is its gross income entirely devoted to cemetery purposes? _____ Yes _____ No

8. Is any officer, member or employee of the organization receiving, or may he or she at any future time (even in the event of dissolution) receive any pecuniary profit from its operation, except reasonable compensation for services in effecting one or more of its purposes, or as a proper beneficiary of its strictly charitable purposes? _____ Yes _____ No

9. What would be the disposition of incidental profit, which such organization might make?

10. Does its charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.) _____ Yes _____ No

11. What would become of the property of such organization in the event of its dissolution?

12. Does its charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.) _____ Yes _____ No

13. Has the organization received an IRS exemption in accordance with section 501c? (Attach a copy)

14. On assessment day in the year of the return, specify book and market values of tangible personal property of such organization.

Book Value $_____ Market Value $_____

15. Is all tangible personal property devoted to carrying out the purposes for which exemption is claimed? (If not list items below)

_____ Yes _____ No

16. Describe real estate, giving property location, assessor map and lot number, area and uses. (Attach listing if necessary)

17. Is all the real estate being used exclusively for purposes of the organization as stated in item 1? _____ Yes _____ No

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If the answer to item 17 is no, describe below the real estate being used for other purposes.

Real Estate	Purpose Used	Percentage of Time Used for Other Purposes

18. Does the reporting organization own any real estate for which no income is derived on the land of which suitable buildings are in the progress of construction, which real estate is exempt from taxation under the first sentence of section 12-88 of the general statutes? _____ Yes _____ No

19. Is any portion of the real estate rented? If yes, describe additional remarks below. _____ Yes _____ No

Additional Remarks:

I do hereby declare under oath that, according to the best of my knowledge, remembrance and belief, this report is true.

Date	**Signed** (Treasurer or other Chief Financial Officer of the Corporation) **X**	**Title**
Subscribed and Sworn to before me:	**Date**	**Signed** (Justice of the Peace, Notary, Assessor, Town Clerk, Comm-Superior Court)

For additional information, please refer to the Section of the Connecticut General Statutes listed.

Agricultural Societies	12-81(10)	Horticultural Organizations	12-81 (10)
Cemetery Use	12-81 (11)	Hospitals	12-81 (10)
Charitable Organizations	12-81 (7)	Literary Organizations	12-81 (7)
Determination of Exemption	12-89	Partially Exempt Property	12-88
Educational Organizations	12-81 (7)	Sanatoriums	12-81 (16)
Historical Organizations	12-81 (7)	Scientific Organizations	12-81 (7)

Sec. 12-81. Exemptions. The following-described property shall be exempt from taxation:

(7) **Property used for scientific, educational, literary, historical or charitable purposes. Exception.** Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes and the personal property of, or held in trust for, any such corporation, provided (A) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (B) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. On and after July 1, 1967, housing subsidized, in whole or in part, by federal, state or local government and housing for persons or families of low and moderate income shall not constitute a charitable purpose under this section. As used in this subdivision, "housing" shall not include real property used for temporary housing belonging to, or held in trust for, any corporation organized exclusively for charitable purposes and exempt from taxation for federal income tax purposes, the primary use of which property is one or more of the following: (i) An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing for homeless, retarded or mentally or physically handicapped individuals, or for battered or abused women and children; (iv) housing for ex-offenders or for individuals participating in a program sponsored by the state Department of Correction or judicial branch; and (v) short-term housing operated by a charitable organization where the average length of stay is less than six months. The operation of such housing, including the receipt of any rental payments, by such charitable organization shall be deemed to be an exclusively charitable purpose;

(11) **Property held for cemetery use.** Subject to the provisions of section 12-88, tangible property owned by, or held in trust for, a religious organization, provided such tangible property is used exclusively for cemetery purposes; donations held in trust by a municipality, an ecclesiastical society or a cemetery association, the income of which is to be used for the care or improvement of its cemetery, or of one or more private burial lots within such cemetery. Subject to the provisions of sections 12-87 and 12-88, any other tangible property used for cemetery purposes shall not be exempt, unless (a) such tangible property is exclusively so used and (b) no officer, member or employee of the organization owning such property receives or, at any future time, shall receive any pecuniary profit from the cemetery operations thereof except reasonable compensation for services in the conduct of its cemetery affairs and (c) in 1965, and quadrennially thereafter, a statement on forms prepared by the Secretary of the Office of Policy and Management shall be filed on or before the last day required by law for the filing of assessment returns with the local board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated;

(49) **Nonprofit camps or recreational facilities for charitable purposes.** Subject to the provisions of subdivision (7) of this section and section 12-88, real property and its equipment owned by or held in trust for any charitable corporation exclusively used as a nonprofit camp or recreational facility for charitable purposes; provided at least seventy-five per cent of the beneficiaries of its strictly charitable purposes using such property and equipment in each taxable year were bona fide residents of the state at the time of such use. During the month preceding the assessment date of the town or towns where such camp or facilities are located, such charitable corporation shall submit to the assessors of such town or towns a statement under oath in respect to such residence of such beneficiaries using such facilities during the taxable year ending with the month in which such statement is rendered, and, if the number of such beneficiaries so resident in Connecticut did not equal or exceed such seventy-five per cent, such real property and equipment shall not be exempt during the next ensuing taxable year. This subdivision shall not affect the exemption of any such real property or equipment of any such charitable corporation incorporated under the laws of this state granted prior to May 26, 1961, where such property and equipment was actually in use for such recreational purposes prior to said date;

Sec. 12-87. Additional report. Property, when taxable. During any year for which a report is not required by subdivisions (7), (10) and (11) of section 12-81, a report shall be filed during the time prescribed by law for the filing of assessment lists next succeeding the acquiring of property not theretofore made exempt by said subdivisions. Property otherwise exempt under any of said subdivisions and this section shall be subject to taxation until the requirements of said subdivisions and of this section have been complied with.
(1949 Rev., S. 1762.)

Sec. 12-87a. Quadrennial property tax exemption statements; extension of time to file. Whenever any organization claiming exemption from property tax under the provisions of subdivision (7), (10), (11) or (16) of section 12-81 has not filed within the time prescribed, a quadrennial statement concerning such claim for exemption as required in said subdivisions, the assessor or board of assessors of the municipality in which the property is situated, upon receipt of proof of substantial compliance by such organization with the requirements concerning submission of such statement, may allow an extension of time not exceeding sixty days within which such statement may be filed, provided whenever an extension of time is so allowed, such organization shall pay a fee of thirty-five dollars for late-filing to the municipality in which the property with respect to which such statement is submitted is situated.

(P.A. 79-51, S. 1, 2; P.A. 90-271, S. 5 and 24; P.A. 98-242, S.2, 9.)
History: P.A. 90-271 made a technical change; P.A. 98-242 changed requirement that the Office of Policy and Management approve extension requests to require approval by local assessors, effective June 8, 1998.

Sec. 12-88. When property otherwise taxable may be completely or partially exempted. Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

(1949 Rev., S. 1763.)

Sec. 12-89. Assessors to determine exemptions The board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements filed with it and required by sections 12-81 and 12-87 from scientific, educational, literary, historical, charitable, agricultural and cemetery organizations, shall determine what part, if any, of the property claimed to be

exempt by the organization shall be in fact exempt and shall place a valuation upon all such property, if any, as is found to be taxable, provided any property acquired by any tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition. Any organization filing a tax-exempt statement, aggrieved at the action of the assessor or board of assessors, may appeal, within the time prescribed by law for such appeals, to the board of assessment appeals. Any such organization claiming to be aggrieved by the action of the board of assessment appeals may, within two months from the time of such action, make application in the nature of an appeal therefrom to the superior court for the judicial district in which such property is situated.

(1949 Rev., S. 1764; 1961, P.A. 367; P.A. 76-436, S. 302, 681; P.A. 78-280, S. 1, 127; P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 46; 95-283, S. 40, 68; P.A. 00-18, S. 1, 3.)
History: P.A. 00-18 provided that property acquired by a tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition, and provided that appeals from action of board be taken in the judicial district where the property is situated, effective July 1, 2000.

Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax. Any organization claiming exemption from property tax in any municipality in which real or personal property belonging to such organization is situated, which exemption is claimed with respect to all or a portion of such property under the provisions of any of the subdivisions (7), (8), (10), (11), (12), (13), (14), (15), (16), (18), (27), (29), (49) or (58) of section 12-81, may be required upon request, at any time, by the assessor or board of assessors in such municipality to submit evidence of certification from the Internal Revenue Service, effective at the time of such request and in whatever form is then in use under Internal Revenue Service procedure for purposes of such certification, that such organization has been approved for exemption from federal income tax as an exempt organization under Section 501(c) or 501(d) of the Internal Revenue Code.

(P.A. 86-101, S. 1, 2 effective May 6, 1986, and applicable in any municipality to the assessment year commencing October 1, 1986, and each assessment year thereafter.)

TOWN OF MANSFIELD
OFFICE OF THE ASSESSOR

JEFFREY H. SMITH, FINANCE DIRECTOR,
IRENE E. LAPOINTE, CCMA II, PROPERTY APPRAISER
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Charitable, Educational, Historical, Literary and Scientific Organizations

An exemption is available under subdivision (7) of §12-81, for the real and personal property of a corporation organized exclusively for charitable, educational, historical, literary, or scientific purposes. The corporation must be a non-profit organization (that is, no officer, member, or employee of the corporation may receive any pecuniary profit from its operation, except reasonable compensation for their services).

Before property belonging to or held in trust for an organization described in subdivision (7) of §12-81 may be determined to be exempt, a *Tax Exempt Return* must be filed with the assessor. Until the required report is filed with the assessor, the property must be deemed taxable pursuant to §12-87. (See explanation of *Tax Exempt Return*, below.) If additional property is acquired by one of the organizations referenced in subdivision (7) of §12-81, a *Supplemental Tax Exempt Return* must be filed with the assessor in order for an exemption to be applied to such property.

An organization should not be granted an exemption merely because it claims it is not making a profit. The test of exemption eligibility is whether it is organized so that no profit can be made. The corporation's charter should clearly state that no member is allowed to realize a profit from its operation and should also state the person(s) to whom net assets will be distributed if the corporation is dissolved. Pursuant to §12-89a, the assessor may require an organization seeking exemption to submit certification that it has been approved for exemption from federal income tax as an exempt organization under §501(c) or §501(d) of the Internal Revenue Code.

Property owned by one of these organizations that is leased, rented or otherwise used for another purpose, is not automatically exempt. This is true even if the property is rented by another non-profit organization. The property belonging to such an organization must also be exclusively used for the corporation's stated purpose in order for an exemption to be granted. Such property may be partially exempt in accordance with §12-89. For example, an organization using 50% of a property it owns for a philanthropic purpose, would receive a 50% exemption.

As of the October 1, 2002 assessment year, certain transitional housing owned by or held in trust for such a charitable corporation, is exempt from property taxation, if the primary use of the property is one or more of the following:

(i) An orphanage;
(ii) A drug or alcohol treatment or rehabilitation facility;
(iii) Housing for the homeless, retarded or mentally or physically handicapped individuals or for battered or abused women and children;
(iv) Housing for ex-offenders or those participating in a program sponsored by the Department of Correction or the Judicial Branch; and
(v) Short-term housing operated by a charitable organization where the average length of stay is less than 6 months.

Pursuant to §12-88, property owned by a non-profit organization that is not actually used for an approved purpose because suitable improvements are lacking, may be exempt if construction of improvements has begun. This provision also applies to property owned or held in trust for the American National Red Cross, which is exempt under §12-81(29).

Section 12-81(58) provides for a local-option exemption for real or personal property that is leased to a charitable, religious or non-profit organization. In order for a town's legislative body to adopt an ordinance exempting property owned by such an organization but leased to another user, the property must be used exclusively for religious, charitable or non-profit purposes.

Tax Exempt Return (AKA Quadrennial Report)

A *Tax Exempt Return* must be filed before an exemption under §12-81(7) can be granted to a tax-exempt organization. The exemptions provided under §12-81(10), (11) and (16) are also dependent upon the filing of a *Tax Exempt Return*.

Before an exemption under any of these subdivisions can be granted, the assessor must receive a properly executed report detailing a tax-exempt organization's make-up and the use of the property for which an exemption is sought. This requirement is set forth in §12-87.

The *Tax Exempt Return* is sometimes referred to as the *Quadrennial Report* (reflecting the fact that it must be filed, at the very least, on a quadrennial basis. This quadrennial filing requirement was first instituted in 1965 and was extended, as of the 1967 assessment year, to include Connecticut non-profit hospital societies, corporations and sanatoriums.

The *Supplemental Tax Exempt Return* is used by tax-exempt organizations to report property acquisitions or disposals that occur after a *Tax Exempt Return* is filed, but before the next required quadrennial filing. *Tax Exempt Returns* and *Supplemental Tax Exempt Returns* are required to be filed on or before November 1st in order for the exemption to be applicable as of October 1st.

Pursuant to §12-87, assessors may grant a 60-day extension for the filing of these returns. In the event an extension is granted, a late payment fee of $35 is required to be paid to the town in which the property is located by the organization claiming exemption.

Religious Property And Property Of Certain Other Non-Profit or Tax-Exempt Organizations

The exclusivity of property use condition is also applicable with respect to the exemptions available under subdivisions (11), (13), (14), (15), (16) and (18) of §12-81. The exemptions available under these subdivisions, together with ownership and use requirements, are as follows:

(10) Real and personal property belonging to or held in trust for a non-profit agricultural or horticultural organization, used for an annual agricultural fair that pays cash premiums of at least $200, and files an annual report with the Department of Agriculture;

(11) Real and personal property belonging to or held in trust for a religious organization and used exclusively for cemetery purposes;

(12) Personal property that is owned by or held in trust for a Connecticut religious organization (whether or not incorporated), provided the organization's principal or income is used or appropriated for religious or charitable purposes, or both;

(13) Real and personal property belonging to or held in trust for a religious organization and used exclusively as a house of religious worship;

(14) Real and personal property belonging to or held in trust for a religious organization and used exclusively as a school, Connecticut non-profit camp, recreational facility for