

COBB COUNTY BOARD OF TAX ASSESSORS
Application for Property Tax Exemption

Tax Year(s) Requested _____

Owner's Name (PLEASE PRINT) _____ **Address** _____ **City** _____ **State** _____ **Zip** _____

INSTRUCTIONS: Under Georgia law all property is taxable unless specifically exempted under OCGA 48-5-41 (items 1-15), 48-5-470.1 (item 16),

or 48-5-470.2 (item 17). Check THE ONE category below that you believe fits the primary use of this property:

- (1)(A) Public property
- (1)(D) Property held by a Georgia nonprofit corporation whose income is exempt from federal income tax and **held exclusively** for the benefit of a county, municipality, or school district
- (2) All places of burial
- (2)(A) All places of religious worship
- (2.1)(A) All property **owned by and operated exclusively** as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of the same **when** such entity is qualified as an exempt religious organization
- (3) All property **owned by religious groups** and **used only** for single-family residences **with no income derived** from the property
- (4) All institutions of **purely** public charity
- (5) All property of nonprofit hospitals **used in connection** with their operation **and not held** for investment purposes **and are subject to the laws** of this state regulating nonprofit or charitable corporations
- (6) All buildings erected for and used as a college, incorporated academy or other seminary of learning
- (7) All funds or property held or used as endowment by colleges, nonprofit hospitals, incorporated academies or other seminaries of learning **when** the funds or property are not invested in real estate
- (8) All real and personal property when used by or connected with any public library, or any other literary association
- (9) All books, philosophical apparatus, paintings, and statuary of any company or association **kept in a public hall** and not held as merchandise for sale or gain
- (10) Reserved
- (11) All property **used in or which is a part of** any facility which has been installed or constructed at any time for the **primary purpose** of eliminating or reducing air or water pollution **if** such facilities have been certified by the DNR as necessary and adequate for the purposes intended
- (12) All property of a nonprofit home for the aged **used in connection with** its operation **when** the home has no stockholders and no income or profit distributed to or for the benefit of any private person **and** when the home is qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)
- (13) All property of a nonprofit home for the mentally disabled **used in connection with** its operation when the home has **no stockholders** and there is **no benefit** to any private person **and** when the home is qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)
- (14)(A) Property which is **owned by and used exclusively** as the headquarters, post home, or similar facility of a veterans organization when at least 75 percent of the members, past or present, are members of the armed forces of the United States and there is no benefit to any private shareholders or individuals
- (14)(B) Property which is owned by and used **exclusively** by any veterans organization which is qualified as a nonprofit 501 (c)(3) organization and which has been organized for the purpose of refurbishing and operating historic military aircraft acquired from the federal government and other sources, making such aircraft airworthy, and putting such aircraft on display to the public for educational purposes
- (15) Property owned by an historical benefit association whose founding organization received its charter from the General Assembly of Georgia **prior to January 1, 1880** and used **exclusively** for charitable, fraternal, and benevolent purposes
- (16) Vehicles **owned by** a school or educational institution and used **exclusively** for transporting **persons with disabilities or disabled** students **to or from** educational institutions when the institution(s) **is qualified as an exempt institution**
- (17) Vans and buses **owned by** religious groups and used **exclusively** for:
 - (a) the maintaining and operating exempt property owned by the group OR
 - (b) transporting individuals to religious services, OR
 - (c) trips sponsored by the religious group designed to promote religious, educational or charitable purposes

Complete this sheet and attach the applicable questionnaire(s) as provided by the Board and which is a part of this application. Answer each question using additional sheets of paper as necessary. If this application is for more than one parcel, **all used for the same purposes**, attach a list of the other parcels. If it is for more than one parcel, **not all used for the same purposes**, fill out a questionnaire for each parcel. Submit this application and questionnaire(s), **(no facsimiles)**, **by April 1, of the year that you have indicated above**, to: The Cobb County Board of Tax Assessors, P.O. Box 649, Marietta, GA 30061-0649. Extra applications can be obtained by calling the office at 770-528-3100 or by going to our web site: www.cobbassessor.org

APPLICANT'S OATH: I hereby apply for tax exemption, under the subparagraph of OCGA 48-5-11 (a) indicated above, for the property described in the attached questionnaire(s) and the **year indicated above**. I certify that I am duly authorized to represent the owner in this matter and that, to the best of my knowledge and belief, all information contained herein and attached is true and correct.

Applicant's name (printed) _____ **Title** _____ **Correspondence Mailing Address** _____ **City** _____ **State** _____ **ZIP** _____

Signature _____ **Date** _____ **Telephone No.** _____ **Fax No.** _____

E-mail Address _____ **Web-site** _____

COBB COUNTY BOARD OF TAX ASSESSORS
Questionnaire for Vans/Buses used by a School or Educational Institution

Name of owner: _____

Location (address) of vehicle: _____

Date(s) acquired: _____

1. Does the educational institution have a tax-exempt status for real and/or personal property as determined by the Cobb County Board of Tax Assessors? _____ If not, please complete the questionnaire for a property of a college, academy or seminary of learning.

2. What is the specific use of each van or bus?

3. Is each van or bus at any time used for purposes other than the use shown above? _____ If yes, give a detailed explanation.

4. Is each van or bus registered in the name of the educational institution? _____ Please provide a copy of the vehicle registration and a photo for each van or bus.

5. What is the seating capacity for each van or bus? To assist the Board in making its decision, please attach photos of the vans or buses.

Please attach any other information which you believe will help to establish that the property is exempt from taxation.

Prepared by
(Printed)

Signature

Date

TEL. No.

Revised 12/18/08

AFFIDAVIT

REQUEST FOR TAX EXEMPTION OF VEHICLES OWNED BY A SCHOOL OR EDUCATIONAL INSTITUTION

Under the following circumstances, the vehicles owned by a school or educational institution are exempt from ad valorem taxes (Reference: O.C.G.A. 48-5-470.1):

1. The school or educational institution must be qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3), as such section exists on January 1, 1984.
 2. The vehicles must be used exclusively for:
 - a. Transporting persons with disabilities or disabled students to or from the school or educational institute.
 3. The vehicles cannot be used, to any degree or at all, for the purpose of producing profit and income distributable to shareholders or to other owners, or for any private purposes.
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As the designated representative of _____ I hereby request exemption from ad valorem taxes for calendar year _____ based on compliance with the requirements cited above.

Name of representative

Position with educational institution

Date

VANS			BUSES		
YR/MAKE/ MODEL	VIN	TAG NUMBER	YR/MAKE/ MODEL	VIN	TAG NUMBER

Note: This form must be submitted annually since vehicles may change ownership or vehicle usage may change.

COBB COUNTY BOARD OF TAX ASSESSORS
Questionnaire for Property of a College, Academy, or Seminary of Learning

Name of owner: _____

Parcel ID: _____ Personal Property Account No(s). _____ Attach copy of reporting form.

Location (address) of property: _____

Date acquired: _____

1. Is the owner exempt from federal income tax? _____ If yes, please attach a copy of the IRS ruling and most recent IRS Forms 990 and 990T.
2. Is the owner accredited by any educational accreditation agency? _____ If yes, please attach a copy of the accreditation certificate(s).
3. Does the owner have a business license? _____ Please provide a copy.
4. What is the specific use of the land and each improvement (bldgs.) located on the property as of January 1 for the Tax Year requested?
5. Describe in general terms the course of study, training, or other educational activities offered by the owner.
6. Is any portion of the property used for any purpose not directly related to these educational activities? _____ If yes, please explain.
7. Is any portion of the property rented or leased? _____ If yes, please explain.
8. Is any income distributed to stockholders or individuals? _____ If yes, give detailed explanation.
9. Are there any deed restrictions on the property? _____ If yes, explain in detail.
10. Is there a cell tower or billboard on the property? _____ If yes, indicate which. _____

To assist the Board in making its decision, **please attach copies of the following documents** in addition to the ones requested above which relate to the owner or the property: articles of incorporation, bylaws, financial statements, deeds, plats, pictures (inside & outside), personal property reporting form, informational brochures and certificates of occupancy. Also, please attach any other information which you believe will help to establish that the property is exempt from taxation.

Name of preparer (Printed)	Signature	Date	TEL. No.
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