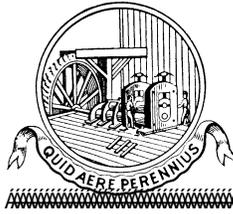


Tax Exempt Application

M-3 Quadrennial Report

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Year _____

Check Application Type: _____ Initial Application _____ Quadrennial Report (Renewal) _____ Additional Report (Interim)

A tax exempt application of charitable and of certain other organizations, is required by C.G.S. §12-81 and §12-87. Scientific, educational, literary, historical, or charitable institution, an agricultural or horticultural society, a cemetery organization, or a hospital society*, or corporation* or sanatorium* must file a return every four years. An additional report must be filed in any assessment year that is not a required filing year when seeking exemption for property acquired or previously not exempt. Applications must be filed with the assessor in each town in which exempt property is situated and owned on the assessment day. Applications or returns must show all property for which exempt status is sought, and **must be filed with each assessor on or before November 1**, or if such day is a Saturday or Sunday, on the next business day.

Name of Organization _____

Contact Person _____

Mailing Address _____ City/State/Zip _____

Telephone _____ E-mail _____ Fax _____

1. **What are the purposes of this organization** - Submit copy of the charter and by-laws. _____

2. **Exemption is claimed in accordance with which section of the CONNECTICUT GENERAL STATUTES?**
See C.G.S. Section number & titles listed below signature block and those statutes on last two pages. _____

3. **If not an agricultural, horticultural 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. Last fiscal year end date:	Gross income for fiscal year:	Amount of income used for other than Item 1 purposes.
	\$ _____	\$ _____ % of total income
Identify sources of income as % of total	Donations _____%	Fees _____%
	Rentals _____%	Grants _____%
		Subsidies by local, State or Federal Governments _____%
		Other _____%

5. Last fiscal year end date:	Gross expenses for fiscal year:	Expenses devoted to other than Item 1 purposes.
	\$ _____	\$ _____ % of total expenses
Identify expenses as a % of total	Salaries _____%	Maintenance _____%
	Rent _____%	Mortgage _____%
		Other (describe) _____ - _____%

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 gross income entirely devoted to cemetery purposes?** Yes No

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

If answer is yes, show here the manner by which such individual pecuniary profit may be received. _____

9. **What would be the disposition of profit which the organization might make?** _____

Does organization's charter contain any provisions relative to the disposition of incidental profit? Yes No
If yes, highlight pertinent sections of the charter. If no explain. _____

10. **What would become of the property of such organization in the event of its dissolution?** _____

Does organization's charter contain any provisions relative to its dissolution? Yes No
If yes, highlight pertinent sections of charter/bylaws.

11. **Has the organization filed a Federal and/or State income tax for the current fiscal year?** If yes, attach copy. Yes No

Copy pages if additional lines are needed.

Organization Name

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12. On assessment day in the year of the return, specify book and market values of tangible personal property of such organization. Attach personal property declaration and list registered motor vehicles on this form.

	Book	Market
	\$	\$

13. Is all tangible personal property claimed on the personal property declaration devoted to carrying out purposes for which exemption is claimed? If not, list items below. Yes No

Describe	Property Code	Yr. Acq'd	\$

14. Describe real estate, giving number of parcels, location, area and uses.

Real Estate Not Used for Housing Location – Street and Map/Block/Lot	Area – Land/Bldg.	Uses

Real Estate Used for Housing	Property #1	Property #2	Property #3
Property Location			
Gross Income from property (last fiscal year)			
Was income subsidized by Fed. State or local government (yes/no) – if yes, how much			
Type of property – apartments/group homes etc.			
Average length of stay of the residents - state month or years			
Are Rents based on low or moderate income guidelines? If yes, attach those guidelines.			

Real Estate Used for Housing	Property #4	Property #5	Property #6
Property Location			
Gross Income from property (last fiscal year)			
Was income subsidized by Fed. State or local government (yes/no) – if yes, how much			
Type of property – apartments/group homes etc.			
Average length of stay of the residents - state month or years			
Are Rents based on low or moderate income guidelines? If yes, attach those guidelines.			

15. Is all the real estate being used exclusively for purposes of the organization as stated in item Number 1. If not list those not so used below Yes No

Location	Percentage of time used for other purposes	Uses other than stated in item Number 1
	%	
	%	
	%	
	%	

16. 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

If yes, explain purpose. _____

Copy pages if additional lines are needed.

Organization Name

21. **Has organization received a 'Certificate of Need' from the Connecticut Office of Health Care Access?** If yes, attach current copy (less than two years old). If no, explain. Yes No
22. **Has organization received a State of Connecticut Sales Tax Exemption?** If yes, attach a copy. If no, explain. Yes No
23. **Has organization received an exemption from the IRS in accordance with Section 501 (c) or 501 (d)?** If yes, attach a copy. If no, explain. Yes No

24. **Documents Provided:** Put a check mark in front of each described document attached with this initial or quadrennial application. **Personal Property Declaration is the only item from below required for Additional Reports.**

- IRS document (most recent) recognizing the organization as tax exempt under 26 U.S.C. Sec. 501 (c) or 501 (d).
- State of Connecticut Sales Tax Exemption.
- Evidence that corporation has timely filed its biennial return naming officers & directors with the Secretary of State.
- Certificate of Need from Connecticut Office of Health Care Access.
- Certified copy by authorized officer of corporate charter and by-laws or good faith equivalent if applicant is not corporation.
- Signed federal and/or state income tax returns, with all schedules attached for most current year.
- Audited financial statements for the latest available year.
- Description of each source of revenue, e.g. rents, fees, grants, charges, gifts, donation and the like, generated by or for each use of all real and/or personal property.
- Description of all uses of real and/or personal property, owned or leased, of which an exempt activity is a part, whether or not exemption is requested for any such use or uses.
- Personal property declaration for the current year **REQUIRED ANNUALLY** and complete listing of all Connecticut registered motor vehicles.
- Copies of funding requests made to public institutions or private parties in the current tax year and prior tax year of the applicant.
- Evidence of compensation in money or in-kind paid to officers, directors and/or employee of the applicant.
- Evidence that the property is used as claimed.

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

Signed: <i>Treasurer or other Chief Financial Officer of the Corporation</i> X	Title	Date
Signed: <i>Justice of the Peace, Notary, Assessor, Town Clerk, Comm.-Superior Court</i> X	Subscribed and sworn to before me:	Date

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

Charitable Organizations	12-81 (7)	Agricultural Societies	12-81(10)	Determination of Exemption	12-89
Educational Organizations	12-81 (7)	Horticultural Organization	12-81(10)	Partially Exempt Property	12-88
Historical Organizations	12-81 (7)	Hospitals	12-81 (16)		
Literary Organizations	12-81 (7)	Sanatoriums	12-81 (16)		
Scientific Organizations	12-81 (7)	Religious	12-81 (12) (13) (14) (15)		
		Cemetery Use	12-81 (11)		

This Area for Office use only

Signed: Assessor X	Application Approved _____	Date
	Application Denied _____	

- Denied as a copy of the Organization's IRS tax exemption certificate or determination letter under Section 501 (c) or 501 (d) of the IRS Code was not filed.
- Denied as a copy(s) of the Organization's by-laws and/or Charter, was/were not filed.
- Denied for failure to forward documentation that would support whether or not the property is held by a religious organization.
- Denied as the property is not being used for statutory exempt purposes.
- Denied for other reasons: _____

Question and Answers:

1. **What state statutes govern exemptions?**

Including but not limited to Sections 12-81 to 12-94 (inclusive).

2. **Are there any filing requirements?**

Yes, including but not limited to Sections 12-81, 12-87, 12-87a, and 12-89a.

3. **Who determines if someone or organization is eligible for an exemption?**

The assessor; Section 12-89.

4. **Is a property automatically exempt?**

No. An organization seeking exempt status must timely file a properly completed Tax Exempt Application for each property with the assessor no later than the November 1st immediately following the October 1st assessment date.

5. **When will the property become exempt?**

If an organization completes a properly filed Tax Exempt Application and it is approved by the assessor, then the property will be exempt as of that October 1st prior to the filing date of November 1st

6. **What happens if an organization does not file a tax exempt application by November 1st for property it owned on October 1st**

Failure to timely file for such an exemption shall be considered a waiver of one's right to that exemption

7. **What happens if the November 1st filing date is missed?**

Only an organization claiming an exemption pursuant to Subsection (7), (10), (11) or (16) of Section 12-81 may request a filing extension from the assessor. The assessor may grant an extension of up to 60 days; if it is the assessor's opinion that the organization has made a substantial compliance with the filing requirements and the organization pays a late filing fee of \$35.00 to the Town.

8. **Is the property automatically 100% exempt?**

No, Section 12-88.

9. **What happens if a tax exempt organization acquires a taxable property between October 2nd and September 30th.**

Per CGS 12-89 property acquired by a tax exempt organization, may first become exempt on the assessment date following the acquisition of the property. A properly filed Tax Exempt Application

must be filed by November 1st following that assessment date of October 1st.

Per CGS 12-81b a municipality by ordinance may provide that the property tax exemption shall be effective as of the date of acquisition of the property. The organization must file a properly complete Tax Exempt Application for each property no later than the November 1st immediately following the date of acquisition with the assessor. If approved by the assessor, the effective date shall be the date of acquisition. This is an enabling statute and does not apply to all municipalities, speak to the assessor concerning this statute reference.

In either case, under 12-89 or 12-81b, failure to timely file for a Tax Exempt Application shall be considered a waiver of one's rights to that exemption.

10. **What happens if a taxable organization acquires a tax exempt property between October 2nd and September 30th.**

Per CGS 12-81a the purchaser of a property subject to a tax exemption shall be liable for taxes on the property from the date on which the conveyance is placed on the land records. Time limits for filing the conveyance and notifying the assessor of the transfer are required. Penalties apply for failure to file the conveyance or notify the assessor. See the local assessor for more information. The provisions of this statute do not apply to a purchaser who has already qualified for exempt status.

11. **Once approved must a tax exempt organization re-file for exempt status.**

The following tax exempt organizations must re-file quadrennially for exempt status for all properties for which exemption is sought. The properly completed Tax Exempt Application - Quadrennial Report must be received by November 1st following the October 1st assessment date.

Agricultural Societies	12-81 (10)
Cemetery Use	12-81 (11)
Charitable Organizations	12-81 (7)
Educational Organizations	12-81 (7)
Historical Organizations	12-81 (7)
Horticultural Organizations	12-81 (10)
Hospitals	12-81 (16)
Literary Organizations	12-81 (7)
Sanatoriums	12-81 (16)
Scientific Organizations	12-81 (7)

Other pertinent statute references:

Exemptions	12-81
Enabling Statute for Local Option	12-81b
Additional Report	12-87
Extension of Time to File	12-87a
Completely or Partially Exempt	12-88
Assessors to Determine Exemptions	12-89
Evidence of Federal Income Tax Exemption	12-89a