



APPLICATION FOR NEW PROPERTY TAX EXEMPTION

This application should be used to apply for exemption from ad valorem (value-based) property tax.

In accordance with UCA 59-2-1101 and 1102

Nonprofit Entity Information

Name of organization applying	EIN, SSN, or other tax ID number	
Organization Mailing Address	Tax Year	
City	State	Zipcode
Contact Person	Telephone	

Exemption Information

This property or properties are exclusively used for (check one):

Religious Purposes
 Charitable Purposes
 Educational Purposes

Other (specify) _____

Describe the purpose of this nonprofit organization: *(Attach mission statements or other documents if needed)*

Describe why this property should be exempt from ad valorem property taxes:

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 used exclusively for religious, charitable, or educational purposes.
 - Schedule C** – Financial information related to the property under consideration; complete only applicable portions.
 - Schedule D** – Vehicles. For all vehicles that are required to be registered with the Division of Motor Vehicles.

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 X	Date signed



APPLICATION FOR NEW EXEMPTION
Real Property - Schedule A

Complete a separate Schedule A for EACH PARCEL of real property under consideration.
In accordance with UCA 59-2-1101 and 1102

Property Owner Information

Full name of the owner of record / Contact person
Address
City
EIN, SSN, or other tax ID number
Telephone
State
Zipcode

Property Information and Description

Property Location
Brief description of parcel
Property Parcel Serial Number
Date the property was acquired
Acreage: Actual
Approximate

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. Description of building or structure and location on the property.
2. What are the activities or functions this building or structure is used for?
3. What percentage of the building or structure is used for this purpose?
4. What are the approximate hours per month the building or structure is used for this purpose?
5. What is the date this use began?
6. Have all activities/functions listed continued without interruption since first starting? Yes or no? If no, explain any interim or non-use.
7. Is there any use of the property, buildings or structures other than described above? Yes or no? If yes, please describe the other uses.
8. Is all or part of the building or structure rented or leased? Yes or no? If yes, answer the following.
a. Name of person or entity renting or leasing the building or structure.
b. Percentage of the building or structure being rented. This should be based on square footage used.
c. Describe how the portion of the building or structure being rented or leased is used.
d. What is the amount of rent or other compensation received?
e. How is the amount of rent or compensation determined?

Attachments Attach the following items

- 1. A copy of the legal description of the real property under consideration.
2. A current photograph of the real property under consideration.



APPLICATION FOR NEW EXEMPTION

Personal Property - Schedule B

Complete a separate Schedule B for EACH PERSONAL PROPERTY ACCOUNT under consideration.

In accordance with UCA 59-2-1101 and 1102

Property Owner Information

Full name of the owner of record / Contact person	EIN, SSN, or other tax ID number	
Address	Telephone	
City	State	Zipcode

Property Information and Description

Property Location	Personal Property Acct Number
Briefly describe the personal property under consideration for exemption	

Description of Item or Category of Personal Property <i>Include additional pages, inventory sheets, or assessment affidavit if necessary</i>	Year Acquired	Acquisition Cost
		\$
		\$
		\$
		\$
		\$

Use of Property

On a separate sheet, answer the following questions about the personal property account. On the sheet, please number and label your answers to correspond to the questions.

- Is the personal property being used at a given parcel of real property? Yes or no?
If yes, what is the property parcel number and address/location?
If no, where is the property usually located?
- Describe in detail all activities and functions that the property is used for and the date the use began.
- Have all activities and functions in described in question 2 continued without interruption since the use began? Yes or no?
If no, explain any interim or non use.
- Was all property listed acquired prior to January 1 of the current tax year in question? Yes or no?
If no, indicate when property was or will be acquired.
- Is any of the personal property listed subject to any rental or lease agreements? Yes or no?
If yes, please identify the item with a description, the name of the Lessor, the name of the Lessee, the monthly rental or lease amount, and how that amount is determined.



APPLICATION FOR NEW EXEMPTION Benefactors - Schedule C

UTAH COUNTY BOARD OF EQUALIZATION
100 E Center St., Room 3600
Provo, Utah 84606
Phone (801) 851-8225
email: boe@utahcounty.gov
(email in PDF. Format only)

Complete a separate Schedule C for EACH PERSONAL PROPERTY ACCOUNT AND/OR EACH PARCEL under consideration.
In accordance with UCA 59-2-1101 and 1102

Property Owner Information

Full name of the owner of record / Contact Person	EIN, SSN, or other tax ID number	
Address	Telephone	
City	State	Zipcode
Property Location	Property Parcel and/or Personal Property Acct number	

Financial Information - Please attach separate documentation or pages for answers below

- Does the use of the property in any way create funds, revenue, products or services that are sold or given away?
 Yes No
 If yes, attach a separate sheet stating the amount and a detailed description of how.
- If you answered Yes in question 1, on a separate attached page answer the following questions.
 - What percentage of funds, revenue, products or services are used **DIRECTLY** for the purposes for which the exemption is claimed? Describe the individuals or organizations receiving benefits, and how they are selected.
 - What percentage of funds, revenue, products or services are used **INDIRECTLY** for the purposes for which the exemption is claimed? Describe the individuals or organizations receiving benefits, and how they are selected.
 - What percentage of funds, revenue, products or services are given to any shareholder or individuals or are distributed from the use of the property. Please give a detailed explanation.
- Does anyone receive compensation in wages, goods, services or other benefits, for services rendered with respect to the property?
 Yes No
 If yes, attach the following information for each individual
 - Total compensation received in detail, e.g., money, goods, living quarters, services or other benefits.
 - How the compensation is determined.
 - Explanation of the services performed, including duties and working hours.
 - Relationship of the individual to the owner, user or operator of the property, and whether the individual is a trustee, director, shareholder, lessor, member, employee or contributor of the owner.

Attachments - Attach the following documentation

- Copies of last two years tax returns, financial statements, income statements, profit and loss statements or other records that accurately reflect the use of the described property, including the source of all funds, the amount received from each source, and the use of such funds for the most recent fiscal year available.
- If yes, all information required by question 3, in the Financial Information section above.
- If the use of the property did not create any funds, revenue, products or services that are sold or given away, but did result in a benefit to any individual or organization, attach detailed documentation indicating the following:
 - All individuals or organizations benefited.
 - The amount of benefit received by each
 - How such individuals or organizations were selected.
 - A detailed description of the benefit provided.



APPLICATION FOR NEW EXEMPTION Vehicles and Equipment - Schedule D

Complete a Schedule D for ALL VEHICLES maintained by the organization.

In accordance with UCA 59-2-1101 and 1102

Property Owner Information

Full name of the owner of record / Contact person

EIN, SSN, or other tax ID number

Address

Telephone

City

State

Zipcode

Property Information

List all motor vehicles under consideration for exemption, including passenger cars, trucks and vans, motorcycles, campers, motor homes, travel trailers and other RVs, boats and watercraft, aircraft, and medium or heavy duty trucks. Attach additional pages if necessary.

License Plate No.	Type of Vehicle	Year	Make/Model	VIN/HIN	Location

Use of Property

On a separate sheet, answer the following questions about the listed vehicles. On the sheet, please number and label your answers to correspond to the questions.

1. What are the activities or functions are each of the vehicles or equipment listed used for?
2. What are the approximate hours per month are each of the vehicles or equipment used for this purpose?
3. What is the date that each vehicle or equipment was placed into service?
4. Have all activities/functions listed continued without interruption since the vehicle or equipment was place into service? Yes or no?
If no, explain any interim or non-use.
5. Is there any use of the vehicles or equipment listed other than what described in answer to question 4? Yes or no?
If yes, please describe the other uses.
6. Are any of the vehicles or equipment listed rented or leased? Yes or no?
If yes, answer the following.
 - a. The name and address of the vendor providing the vehicle or equipment to the organization.
 - b. A copy of the rental or lease agreement.
 - c. If not listed on the agreement, the monthly lease or rental cost.
 - d. Total number of months left of the lease or rental agreement.