



APPLICATION FOR EXEMPTION FROM REAL ESTATE TAX

PROGRAM INFORMATION

The City of Richmond is authorized to exempt certain properties from local real estate taxes pursuant to *Article X, Section 6, of the Constitution of Virginia, Chapter 36 of Title 58.1-3606 of the Code of Virginia* and *Section 98 of the City Code of Richmond*. Property considered for exemption from real estate taxation must qualify by either *classification* or *designation*.

An *Application for Exemption* must be completed and filed with the City Assessor no later than **July 1st** prior to the calendar year in which the exemption is requested. Exemptions are not prorated during the current year except in the case of governmental or religious use. All other exemption requests, if approved, are effective January 1st of the following year.

Properties exempted by *classification* are those described in Section 6, Article X of The Constitution of Virginia. These property uses include government, places of worship, residences of ministers, public libraries, institutions of learning, and public hospitals.

Properties not qualifying for exemption by *classification* may apply for exemption by *designation* by submitting supplement information to the City Assessor by **September 1st**. Both the full application and supplement information will be reviewed and forwarded to the *Property Tax Exemption by Designation Committee* authorized by City Council, and a public hearing will be held in the first quarter of the following year before the *Committee* makes its recommendation to City Council. Exemption by *designation*, if approved by ordinance, becomes effective retroactive to January 1st.

GENERAL PROPERTY INFORMATION

Please provide the following information used to determine if this property is eligibility for exemption by Classification:

1. Parcel Identification Number (PIN): _____
2. Owner of record: _____
3. Mailing address: _____

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4. Email Address of applicant: _____
5. Location of property: _____
6. Primary use of property and date started: _____
7. Secondary use and date started: _____
8. Square feet or percentage of leased area: _____
- Amount of annual rent: _____

9. Is the organization delinquent on any city obligations? Yes _____ No _____
10. Is the organization compliant with all city regulations? Yes _____ No _____
11. Does this organization currently receive any financial benefit from the City? Yes _____ No _____
12. Is the organization exempt from federal taxation pursuant to Section 501 (C) of the Internal Revenue Service? Yes _____ No _____

- A. If Yes, Attach a copy of the most recent Final Letter of Determination.
- B. Describe any changes to the organization that have occurred subsequent to the date of Letter of Determination from the IRS.
- C. Submit a copy of the organization's most recent IRS 990 and all attachments. If the organization is not exempt, attach a brief explanation.

13. If chartered or incorporated, attach a copy of the Charter of Incorporation and Bylaws.
14. Submit a certified financial statement for current and prior year which indicates distribution of all funds.
15. Identify which paragraph of Article X, Section 6 (a) of the Constitution of Virginia and which Section of 58.1-3606 of the Code of Virginia the organization claims exemption.

VA Constitution: _____ Code of VA: _____

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REQUEST FOR RELIGIOUS EXEMPTION

Is the owner seeking exemption by religious classification? Yes _____ No _____

Exemption by religious classification is granted by *Article X, Section 6, of the Constitution of Virginia* for properties used a place of worship or parsonage. The following verifying information must be submitted with this application for properties claiming exemption by religious use:

- 1B. If the religious organization is *incorporated*, please provide a copy of all incorporation documents, or
- 2B. If the religious organization is *unincorporated*, please provide documents issued by the Circuit Court recognizing the current list of trustees and approval of property purchase. Also provide a copy of the organization’s Articles of Association, Bylaws, Statement of Faith or other documents under which the church operates, and a copy of business meeting minutes whereby trustees were elected by majority vote of eligible organizational members.

CERTIFICATION

I certify that to the best of my knowledge and belief the above statements are complete and correct:

Printed Name

Title

Signature

Telephone

Email Address

Date Submitted

Office Notes:

Office of City Assessor • 900 E. Broad Street, Room 802 Richmond, VA 23219
Ph: 804.646.7500 • Fx: 804.646.5686 • <http://www.richmondgov.com/Assessor/index.aspx>