



PROCEDURES FOR PETITION FOR EXEMPTION

The St. Louis County Board of Equalization has developed specific forms for the purpose of requesting exemption from property taxes. The attached form must be completely filled out and the required documents furnished to the Board before they will consider the petition.

Upon receipt of the completed petition and accompanying documents, the Assessor's office will review the property for the purpose of determining the activities of the organization and to confirm the use of the property. A written report is then submitted to the Board.

The Board will consider all information regarding the petition and determine if the use of the property meets the qualifications for exemption as stated in RSMo 137.100. Any outstanding property taxes must be paid under protest (indicate paid under protest in the memo field of your check and on a letter to accompany any payment) for the years the exemption is requested before the Board will consider the exemption.

In some instances, the petitioner will be requested to attend the hearing to provide specific information to the Board and to further explain the operation of the organization and the use of the property.

If you have any questions regarding the petition, please contact the Board of Equalization office at (314) 615-7195.

Board Of Equalization



PETITION FOR EXEMPTION OF REAL AND PERSONAL PROPERTY

BEFORE THE BOARD OF EQUALIZATION ST. LOUIS COUNTY, MISSOURI

Petitioner requests that the Board of Equalization consider that the Real or Personal Property herein described be exempted from the tax rolls as provided for in Article X, Section 6 of the 1945 Missouri Constitution and Section 137.100 RSMo.

In support of this petition, the following facts are submitted: The petition and accompanying documents must be returned to the Board of Equalization, 41 S. Central Ave., St. Louis, MO 63105. All questions must be completely answered and the required documents must be furnished before the Board will consider this petition.

AFFIDAVIT

I/We _____, (trustee, officer, attorney, authorized agent) do hereby certify that the foregoing statements and accompanying documents are true and correct to the best of my/our knowledge and belief.

Exact legal name of the petitioner/organization:

Any DBA's (Doing Business As) of the petitioner/organization:

Furthermore, I/we are under a continuing obligation to report to the Board any change or use of the property which would affect the exempt status. Any change may result in property tax exemption being removed.

Signature of Petitioner / Affiant

Name printed or typed

On this _____ day of _____, _____, before me personally appeared _____ to me personally known who, being by me duly sworn, did state that the above facts are true.

Notary Public

My Commission Expires: _____

PETITION FOR EXEMPTION

Petitioner requests that the Board of Equalization consider that the Real or Personal Property herein described be exempted from the tax rolls as provided for in Article X, Section 6 of the 1945 Missouri Constitution and Section 137.100 RSMo 2000. In support of this petition, the following facts are submitted:

Personal Property Only **Land Only** (No Improvements / Buildings) **Real Estate & Personal Property**

Property address:

Locator Number: _____ Date of Deed to Organization: _____

Personal Property Account Number: _____ Date Property was put into use: _____

Primary Contact Person: _____ Position: _____

Email: _____ Telephone: _____

Mailing address: _____

Secondary Contact Person: _____ Position: _____

Email: _____ Telephone: _____

Mailing address: _____ City, State, Zip: _____

Any / All other names, DBAs or AKAs formerly, used by the organization:

Date to be removed from the tax rolls: January 1, _____ Date of Incorporation: _____

Are there any taxes due on this Real or Personal Property? Yes No If yes, state year(s) and amount(s).

Choose the primary purpose Religious Charitable Educational Fraternal Other

General purpose for which property is being used:

Former Owner: _____

Organization's relationship to Former Owner, or Leasehold if any:

Is any part of this property leased or rented or used in any manner to produce income? Yes No If yes, explain:

Purchase Price of Real Property: _____

PETITION FOR EXEMPTION

Describe any changes made to the building(s) and/or other improvements on this property.

Describe the activities which took place at this location on January 1, of the year in which the exemption is requested:

State how these activities contribute to the corporate purposes:

Is any part of the property used as living quarters: Yes No If yes, by whom? Provide name, relationship and duties.

Has an exemption petition previously been submitted on this property by this organization?

Yes No If yes, give the date: _____

Has the organization applied for exemption on any other real or personal property?

Yes No If yes, give the type (real estate or personal property) and location of property.

Copies of the following documents must be furnished before the Board will consider this petition:

- 1 Articles of Incorporation and Bylaws (Note: Bylaws must include a dissolution clause);
- 2 Certificate of Incorporation;
- 3 Federal and State exemption letters or certificates;
- 4 Brochures, pamphlets, etc. which describe the activities of the organization.
- 5 Recorded Deed and/or Titles of vehicles;
- 6 List of all leased equipment at this location including a description of the equipment, the monthly cost and the name and address of the lessor;
- 7 Personal Property Declaration and/or detailed list of all Personal Property covered by this exemption request, i.e. desks, chairs, file cabinets, copiers, computers, vehicles, etc;
- 8 Salaries and description of duties of Directors, Officers, and Employees;
- 9 Affidavit listing employees/non-employees that are employed by large organizations/hospitals;
- 10 Best financial documentation available for the last 2 years, audited financial statements if available, which include:
 - a. Balance Sheet;
 - b. Income and Expense Statements;
 - c. Statement of sources and uses of funds;
 - d. If exemption is based on charitable purposes, provide the percentage of gross income attributed to charitable purposes as well as the actual dollar amount;

If you have applied for exemption within the last 2 years (Called an UPDATE) and items 1-9 above, are exactly the same you do not need to send them again.