

# COBB COUNTY BOARD OF TAX ASSESSORS

## Application for Property Tax Exemption

Requested Tax Year(s): \_\_\_\_\_

Owner's Name (PLEASE PRINT) \_\_\_\_\_ Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Mail to: The Cobb County Board of Tax Assessors  
 c/o McClure / Carpenter  
 736 Whitlock Ave, Suite # 200  
 Marietta, Georgia 30064

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).

**INSTRUCTIONS:** Check 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
- (18) A housing project that is subject to a private enterprise agreement with a housing authority

**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.

*Extra applications can be obtained by calling the office at 770-528-3100 or by going to our web site: [www.cobbassessor.org](http://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 \_\_\_\_\_ Phone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

E-mail Address \_\_\_\_\_ Web-site \_\_\_\_\_ Revised 12/17/18

**COBB COUNTY BOARD OF TAX ASSESSORS**

Application for Property Tax Exemption

**Questionnaire for Property of a Religious Group Used Only for a Single-Family Residence**

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 qualified as an exempt organization under the United States Internal Revenue Code, Section 501(c)(3)? \_\_\_\_\_ If yes, please attach a copy of the IRS ruling and most recent IRS Forms 990 and 990T.
- 2. Does the owner have a business license? \_\_\_\_\_ Please provide a copy.
- 3. Is the owner a religious group that has a tax-exempt status for real and/or personal property as determined by the Cobb County Board of Tax Assessors? \_\_\_\_\_ If yes, describe organization.
- 4. What is the specific use of each improvement (bldgs.) located on the property as of January 1 for the Tax Year requested?
- 5. Is any rent charged for use of the property? \_\_\_\_\_ If yes, give detailed explanation.
- 6. Is any incidental income received from non-rent use of the property? \_\_\_\_\_ If yes, give detailed explanation.
- 7. Has exemption from ad valorem taxation ever been denied for this property? \_\_\_\_\_ If yes, give detailed explanation.
- 8. Are there any deed restrictions on the property? \_\_\_\_\_ If yes, give detailed explanation.
- 9. 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, fee schedule 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	Phone No.
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