



## APPLICATION FOR EXEMPTION – REAL ESTATE TAXES

### *Part I – Organization Eligibility*

1. a. Name of Organization: \_\_\_\_\_
- b. Address of Property to be Exempted: \_\_\_\_\_
- c. Mailing Address: \_\_\_\_\_
- d. Contact Person: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

2. a. Purpose for which exemption is being sought: (The Louisiana State Constitution, Article 7 in Section 21: (B) (1)(a) Property owned by a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and which is declared to be exempt from federal or state income tax; and

(B)(1)(b) property leased to such a nonprofit corporation or association for use solely as housing for homeless persons, as defined by regulation adopted by the tax commission or its successor provided that the term of such lease shall be for at least five years, that as a condition of entering into the lease the property be in compliance with all applicable health and sanitation codes for use as housing for homeless persons, that the lease shall provide that compensation to be paid the lessor shall not exceed one dollar per year, and that such contract of lease shall recite that the property shall be used exclusively for the purpose of housing the homeless, and further provided that at such time as the property is no longer used solely as housing for homeless persons, the property shall no longer be exempt from taxation;

(B)(2) property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and

(B)(3) property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or association, if that property is owned by a nonprofit corporation or or association organized under the laws of this state for such purposes.

None of the property listed in Paragraph (B) shall be exempt if owned, operated, leased, or used for commercial purposes unrelated to the exempt purposes of the corporation or association.

Category: \_\_\_\_\_ (and check below)

21(B)(1)a \_\_\_\_\_ 21(B)(1)(b) \_\_\_\_\_ 21(B)(2) \_\_\_\_\_ 21(B)(3) \_\_\_\_\_

3. Is the organization exempt from Federal income tax? \_\_\_\_\_ Yes \_\_\_\_\_ No

If Yes, was the exemption recognized by: \_\_\_\_\_ Group Exemption Letter  
\_\_\_\_\_ Separate Exemption Letter

**PLEASE ATTACH COPY OF DETERMINATION OR RULING LETTER**

**PLEASE ATTACH COPY OF IRS FORM 990-T (Exempt Organization Business Income Tax Form for last fiscal year)**

4. Is the Organization incorporated? \_\_\_\_\_ Yes \_\_\_\_\_ No

**PLEASE ATTACH CURRENT ARTICLES OF INCORPORATION** (Note: If a dissolution provision is not included in the articles, please attach a statement describing how assets would be distributed should the organization dissolve.)

**PLEASE ATTACH STATE OF LOUISIANA NON-PROFIT CERTIFICATION**

5. Does or will any part of the organization's net income inure to the benefit of any private shareholder or individual? \_\_\_\_\_ Yes \_\_\_\_\_ No

If Yes, please explain in detail.

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6. Does or will your organization lease any portion of the property to another organization? \_\_\_\_\_ Yes \_\_\_\_\_ No

If Yes: a. Is the lease full time? \_\_\_\_\_ Yes \_\_\_\_\_ No

b. Is the property leased only for special occasions? \_\_\_\_\_ Yes \_\_\_\_\_ No



If *Yes*, state use and indicate specific portion of property used, frequency of use and fee charged or contributions received for use:

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7. What benefits, services or products does or will the organization provide?

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Are the recipients required or will they be required to pay for the organization benefits, services or products?

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Does or will the organization limit its benefits, services or products to specific classes of individuals?  Yes  No

If *Yes*, please explain how the recipients or beneficiaries are or will be selected:

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### SECTION C RELIGIOUS ORGANIZATIONS

The Louisiana State Constitution, Article 7 in Section 21, extends exemptions to properties used exclusively for religious purposes provided that no part of net earning generated inure to the benefit of any private shareholder. The exemption extends primarily to property used for public worship purposes. Residences of clergymen are eligible for exemption when used as a parsonage. A religious organization may not lease property for commercial gain. Vacant land held for undisclosed purposes may not be eligible for exemption. Failure to bring any non-related use of exempt property to the attention of your local assessor promptly could result in revocation of exemption eligibility.

1. Is the organization a church, synagogue or similar establishment?  Yes  No
2. Is the organization an association or convention of churches?  Yes  No
3. Is the organization a religious order?  Yes  No
4. Is the organization an integrated auxiliary of a church?  Yes  No

If *Yes*, name and address of church: \_\_\_\_\_

- Type of auxiliary: \_\_\_\_\_
- \_\_\_\_\_ Theological seminary of other religious school
  - \_\_\_\_\_ Men's or women's organization
  - \_\_\_\_\_ Mission society/Social services facility
  - \_\_\_\_\_ Youth Group
  - \_\_\_\_\_ Health care facility
  - \_\_\_\_\_ Housing for the handicapped or elderly

5. Is the organization a religious organization other than those described above? \_\_\_ Yes \_\_\_ No

If *Yes*, describe the organization and its members:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Is your organization the only entity using this property? \_\_\_ Yes \_\_\_ No

If *No*, explain leasing or time-share arrangements:

\_\_\_\_\_  
\_\_\_\_\_

6. Please describe any income generating or non-related activities involving the property for which the exemption is being sought:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Has your organization ever applied for a license to conduct "games of chance" under LSA-R.S. 33:4861? \_\_\_ Yes \_\_\_ No

If *Yes*, please attach a copy of the most recent application and how the funds have been used and will be used.

#### **SECTION D CHARITABLE ORGANIZATION**

1. Does the organization provide or finance charitable services? \_\_\_ Yes \_\_\_ No

2. Please describe the services provided:

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\_\_\_\_\_  
\_\_\_\_\_  
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3. Describe the organization's target population and how the services are provided:

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4. Does the organization charge a fee for the service?  Yes  No

If *Yes*, how are monies used?

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**SECTION E FRATERNAL ORGANIZATION**

1. Describe the charitable or public mission of your fraternal organization:

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2. Is the property being used for private, social or recreational purposes?  Yes  No

3. Does the organization generate commercial income by leasing the property to individuals or other organizations?  Yes  No

If *Yes*, how are the monies used?

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4. Is the organization applying for a partial exemption on the property based on the percentage of time the property is used for the organization's charitable mission?  Yes  No

**SECTION F EDUCATIONAL ORGANIZATION**

Please list all property owned by the educational institution. The list should indicate whether the property is vacant and/or being held for future use. The list should be attached to this application.

**SECTION G MARDI GRAS/CARNIVAL ORGANIZATION**

1. How is the property being used?

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2. Does the organization provide charitable or educational services for the public?  Yes  No

If Yes, please describe the services and the target population:

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3. Does the organization have a permit to parade from a parish or municipal governing authority?  Yes  No

**SECTION H HEALTH ORGANIZATION**

The Louisiana State Constitution, Article 7 in Section 21, extends exemptions to properties used exclusively for "health" purposes provided that no net benefit inures to the benefit of any private shareholder. Eligibility for the health exemption is contingent upon the provision of "free" or "charitable" services to the indigent. Provision of government sponsored or government financed healthcare programs such as Medicare or Medicaid is not a sufficient criterion for exemption eligibility.

1. Is your organization the only occupant of the property?  Yes  No

If No, please explain:

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2. Which type(s) of general services does or will the organization provide?

- Diagnosis and treatment of physical disabilities
- Diagnosis and treatment of mental disabilities
- Nursing home care

3. Describe the organization's existing or planned outpatient services, including the number and type of patients served:

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4. Does or will the organization provide for a portion of its services and facilities to be used by patients regardless of ability to pay?  Yes  No

5. Does the hospital or health care facility own and operate commercial parking facilities?  Yes  No

Percentage of property used for parking \_\_\_\_\_ %

6. Does the hospital or health care facility own and rent any portion of this property to medical professionals?  Yes  No

Percentage of property used for commercial use \_\_\_\_\_ %

7. Does the hospital or health care facility provide a salary to its physicians?  Yes  No

8. Do the physicians affiliated with the hospital or health care facility share in the distribution of the profits?  Yes  No

9. Does or will the hospital or health care facility admit persons covered by Medicare or Medicaid?  Yes  No

If Yes, please explain and include what percentage of revenue is derived from these:

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## SECTION I DEDICATED PLACES OF BURIAL

1. Does the organization own the land?  Yes  No

If No, please explain:

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2. Does the organization have a contractual arrangement with another entity to manage the place of burial?  Yes  No

3. Does the organization own the buildings contained on the property?  Yes  No

If No, who owns the buildings? \_\_\_\_\_