



TOWN OF MOUNT DESERT

Assessing Office

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To: Applicants for Exemption from Local Property Tax for Institutions & Organizations

From: Kyle Avila, CMA, Assessor, Town of Mount Desert, Maine

Accompanying this cover memo is an Application for Exemption from Local Property Taxation. This application is being sent to your institution or organization because:

☐ it was requested

☐ the Assessor is requesting it be completed as an update to your existing records

☐ the application is being sent as a means of further inquiry regarding an existing exemption or exemption request.

The application is lengthy, in part due to the fact that an exemption from the property tax is a serious and complicated matter. The applicant must prove that they are eligible for exemption. Merely stating you are exempt, or "we always have been" is insufficient.

Be advised that a group organized as "not-for-profit" does not guarantee exempt status. All institutions must meet the criteria of the law as set forth in both the statutes and through judicial review.

Each and every question on this form must be answered. If you think a question does not apply to your organization, explain why it is not a criteria for your receipt of the exemption. The form is comprehensive in nature due to the number of questions and issues surrounding exemption eligibility and the diversity of organizations who may be eligible.

All applications for exemption from the property tax must file a request for exemption, on or before April 1, of the tax for which the exemption is being requested. Failure to file a timely application will, by law, result in denial for that tax year.

If there are specific questions regarding the form, please contact this office

___ New Applicants: You are requested to return this form on or before April 1 of the tax year in which the exemption is being requested.

___ Updated Accounts: You are requested to return this form no later than thirty days from the date of receipt.

___ Further Inquiry Requests: You are requested to return this form to the Office of the Assessor before the close of business on _____.

APPLICATION FOR EXEMPTION FROM LOCAL TAXATION

Property of Institutions and Organizations

Pursuant to 36 MRSA, Section 652

1. To the Assessor of Mount Desert, Maine.

2. Pursuant to 36 MRSA, section 652, the undersigned requests exemption from the property tax for the below described real estate/personal property.

Note: One form is to be filed for each property for which exemption from property taxation is requested.

1. Institution or Organization:

Name:

Address:

If incorporated, provide date and state of incorporation: _____

2. Exempt Classification of Organization: Indicate exemption requested:

☐ Charitable & Benevolent

☐ Literary & Scientific

☐ Veteran's Association (Legion/VFW)

☐ Chamber of Commerce/Brd of Trade

☐ House of Religious Worship

☐ Hospital/Blood Bank (\$ 652.1.k leased property)

☐ Nonprofit Hospital/Medical Service (Title 24 § 2313)

☐ Nonprofit Mental Health

☐ Nonprofit Child Care

☐ Nonprofit Nursing Home/Boarding Home

☐ Nonprofit Residential Housing

☐ Parsonage

☐ Fraternal Organization (Lodges)

☐ Maine Health Facilities Org. (Title 22 § 2067)

☐ Agricultural Fair Association

For any classification not listed above, You are REQUIRED to list and attach Maine statutory authority for exempt status being requested. Statutory Citation(s):

3. Location of real estate and/or personal property. File separate applications for which exempt status is being requested for each parcel

MAP:

LOT:

Street/Number:

4. Describe Real Estate for which exemption is requested and attach deed of current ownership. Hospitals/Blood Banks and HMOs, submit copies of all applicable leases for both real estate & personal property for which exemption is requested.

5. Is any part of the facility utilized for employee housing?

Yes _

No _

If yes, describe:

5a. Do employees pay rent?

Yes _

No _

5b. How does the housing relate to the employee's job?

6. Identify the names of an tenants of the property, stating the use and the portion of the property occupied by each: (Attach additional pages as necessary) examples: 10,000 square ft 5 yr lease, 4025 square ft 1st floor 3 yr lease, 2050 square ft office 10,000 square feet Generic Charity 50% own use, 5 yr lease, 4025 square feet 1st floor Generic Charity Shelter for homeless, 3 yr lease, 2050 square feet office Dr. John Smith private medical office.

7. If any real estate or personal property, or any portion of such real and personal property, is used for other activities not conducted by or directly related to the organization's exempt purpose(s), explain who uses it, how often it is available, for what purpose add fees charged for use of the space (for example, first floor rented for dances to a singles group every Friday for \$500 each night): Attach additional pages as necessary.

8. Number of times annually property is available for use by the general public without eligibility restrictions:

9. Does the organization conduct fund raising activities at the property open to the general public?

Yes _

No _

If yes, describe the type and frequency (beano once a week, flea market twice a year, etc.):

10. Does the institution/organization hold social events for its members only?

Yes _

No _

What types of events and how often? (For example, dances, cribbage tournaments, instruction for the ceremonial, fraternal, moralistic or education purposes of the organization, banquets, etc.):

11. Does the organization offer its services or make its facilities available to those who cannot afford to pay?

Yes _

No _

Provide the number of total number of clients, indicate those charged full fee those at reduced or no fees. Provide a copy of the written policy and advise how it is publicized. Attach additional pages as necessary.

12. How does the organization use income derived from its activities or rental of its facilities? Attach additional pages as necessary.

13. Attach audited annual reports for the prior year, detailing general revenue and expense items (and complete attachment #2).

14. Attach Articles of Incorporation, with any amendments.

15. Attach Bylaws and Charter

16. Attach Property Deed(s)

17. Attach certified copies of licenses, approvals, authorizations, etc., if applicable. For example, hospitals must be licensed by the Department of Human Services as a hospital, health maintenance organization or blood bank in order to receive an exemption for leased property.

18. Attach evidence of IRS tax exempt status, Section 501 application, if applicable.

19. Attach a list of all personnel positions and salary ranges and salaries paid for each position.

20. Attach statutory authority for exemption requested.

21. Each question has been answered or addressed.

22. Statement of equipment, leased and owned, in your possession on April 1:

Do you own machinery & equipment, furniture & fixtures?

Yes _

No _

Do you have any leased, or otherwise held, equipment?

Yes _

No _

If, on April 1, you have in your possession any business machines, machinery, equipment, furniture, fixtures, tools, etc. which are owned, loaned, leased, stored or otherwise held, you are requested to attach a list identifying the full name and address of the owner, quantity and description of the equipment. A personal property tax return form accompanies this application to assist you in complying with this requirement.

23. Authorized representative of organization filing this application:

I, the undersigned, hereby certify that the information contained within this application and attachments are true, correct and complete.

Signature:

Printed Name:

phone:

fax:

Date:

Title:

NOTE: A SEPARATE APPLICATION FORM MUST BE FILED FOR EACH PARCEL OF LAND.

IF A PARCEL HAS SEVERAL BUILDINGS WITH DIFFERENT USES, THEN A FORM FOR EACH BUILDING MUST BE COMPLETED.

ATTACH ADDITIONAL PAGES AS NECESSARY TO COMPLETELY ANSWER EACH QUESTION. HAVE YOU ATTACHED ALL ADDITIONAL MATERIALS NECESSARY TO FILE A COMPLETE APPLICATION FOR EXEMPTION?

A reminder that an Application for Exemption MUST be filed on or before April 1st of the tax year for which the exemption is being requested.

Attachment 1. PUBLIC BENEFIT & ORGANIZATIONAL PURPOSE

A. PUBLIC BENEFIT - Describe the Public Benefit derived from the organization's activity. The real estate and/or personal property is owned, occupied or used for the the following purposes: (Attach pages as necessary to be thorough and complete in your response).

B. PURPOSE - Explain the activities of the organization as relates to the selected classification. For example, why is the organization charitable & benevolent, what activities are carried out that constitute charitable works, etc.. Attach pages as necessary to be thorough and complete in your response.

Attachment 2. ASSETS, FUNDING SOURCES & PUBLIC BENEFIT EXPENDITURES

Indicate funding sources and degree of public benefit/exempt purposes expenditures

Assets & Funding Sources:

Percent Dollar Amount Attach Detail:

private donations

trust fund(s) income

private foundation grants *

federal grants *

other public money *

fees for services

other

(* explain why received)

total 100% \$_____

trust fund(s):

principle:

(detail each trust fund):

Is/are the trust fund(s) able to be used for operating or other expenses?

Yes _

No _

Comments:

Public Benefit /Exempt Purpose Expenditures:

Percent Dollar Amount

a. monetary donations

b. in kind donations

c. spent on public benefit works

d. spent on administration

e. physical plant expenditures

f. other

Indicate to whom and why donations are made for items a, b & c.

Total (=100% of funding) 100% \$ _____

Additional Comments: