

DEKALB COUNTY BOARD OF ASSESSORS

325 Swanton Way, Decatur, GA 30030 • 404-371-0841

EXEMPT PROPERTY APPLICATION

Fillable PDF — click checkboxes and type in the fields

1. APPLICANT INFORMATION

Title Holder's Name

Name on DeKalb Records (if different)

Mailing Address

Property Address

Telephone Number

Email Address

Parcel ID Number

Market Value (if known)

Date Acquired

First Year of Exemption Requested

2. TYPE OF EXEMPTION (Check only one)

Select the category under GA Law § 48-5-41 that best applies. If more than one may apply, attach an explanation.

E0 – Non-profit home for the aged or mentally handicapped

E1 – Public property

E2 – Places of religious worship

E2 – No-rent residences owned by a religious group

E3 – Purely public charities

E4 – Places of religious burial

E5 – Non-profit hospitals

E6 – Educational institutions

E7 – Pollution control equipment

E8 – Farm products in the hands of the producer

E9 – Other (attach explanation)

3. TYPE OF PROPERTY

Real Estate

Personal Property

If real estate: list number of acres and number/type of buildings. If personal property: list equipment, furniture, fixtures, and inventory.

4. PROPERTY DESCRIPTION & USE

4a. Describe the property for which exemption is sought (do not include other property owned by the applicant).

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4b. Describe exactly how the property is used. Specify the percentage of each use, including any non-active uses.

5. DETAILED QUESTIONS

Answer every question. Attach additional sheets if needed, referencing the question number.

5. Has an exemption application previously been submitted for this property? If yes, list the years.

Yes No If Yes, explain below:

6. Was the property used for the exempt purpose on January 1 of the first year of exemption requested? If not, on what date did the exempt use begin?

7. Is any portion of the property rented or leased at any time? Are income or fees received for the use of any part of this property? If yes, describe the uses and fees in detail. (Receiving fees does not automatically disqualify the property.)

Yes No If Yes, explain below:

8. Is the property open to the general public? If no, list the specific users or groups. If open to the public, describe how often it is available. If service-oriented, estimate the number of people served annually.

9. Is the property owner exempt from federal or state income tax? If yes, list the IRS section number and attach a copy of the IRS determination letter.

Yes No If Yes, explain below:

10. Has the owner's IRS exempt status ever been revoked or suspended? If yes, explain.

Yes No If Yes, explain below:

11. Is the property owned by private individual(s)? If yes, explain the special circumstances that justify exemption.

Yes No If Yes, explain below:

12. Is the property owner a non-profit corporation without stockholders? If yes, does any officer receive income for services (other than reasonable salary) or from the use of the property? Explain.

Yes No If Yes, explain below:

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13. Is any incidental income received from non-lease or non-rent use of the property? If yes, list amounts and sources.

Yes No If Yes, explain below:

14. If this is a service-oriented organization, are services available to the general public without regard to ability to pay? If no, explain.

Yes No If Yes, explain below:

15. Is there any reversionary benefit to anyone upon sale of the property? If yes, specify to whom title would pass.

Yes No If Yes, explain below:

16. List the sources of funds used to support this property and the approximate percentage from each source (e.g., Contributions 50%, Dues 25%, Rental fees 25%).

17. Explain why you believe this property qualifies for exemption from ad valorem taxes under Georgia law.

6. SUPPORTING DOCUMENTS (Recommended)

To expedite review, please attach the following when applicable:

- Ordinance or charter describing the organization
- Articles of incorporation, resolution, or minutes establishing non-profit status
- IRS determination letter (if claiming federal tax-exempt status)
- Publications, pamphlets, flyers, or newsletters describing the organization's activities
- Additional sheets answering questions (label with question number)

7. CERTIFICATION

I hereby certify that the information contained in this application and any attached documents is true and correct to the best of my knowledge and belief.

Signature & Title

Date

IMPORTANT INFORMATION

Filing Deadline

Applications must be received between January 1 and April 1 of the year for which exemption is sought.

Key Points

- Exemption from federal or state income tax does not automatically exempt property from ad valorem taxes. You must meet the requirements of Georgia law.
- Non-profit status alone is not sufficient.
- Exempt status is based on the use of the property and is not permanent. You must notify the Board if the use changes.

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- Exempt status does not transfer with a change in ownership. The new owner must file a new application.
- Submit only one application per parcel of real estate or personal property account.
- If you receive a tax bill while your application is pending, pay it to avoid penalties. A refund will be issued if the exemption is later approved.

Review Process

Staff will review your application and supporting documents and make a recommendation to the Board of Assessors. You will receive a written decision. If denied, you may appeal within 45 days of the notification letter. If the Board upholds the denial, the appeal proceeds to the Board of Equalization.

Questions? Call (404) 371-0841

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