

REAL ESTATE EXEMPT STATUS UPDATE FORM

Date:

Please complete and return for continued exemption.

CONTACT INFORMATION

Name of Entity:

Mailing Address:

Property Address:

Parcel ID # (PIN):

Contact Person: Email:

Telephone:

CURRENT QUALIFYING USE FOR EXEMPTION (check one)

- | | |
|--|--|
| ☐ E0 Non-profit home for aged or mentally handicapped | ☐ E4 Places of religious burial |
| ☐ E1 Public property | ☐ E5 Non-profit hospitals |
| ☐ E2 Places of religious worship | ☐ E6 Educational institution |
| ☐ E2 No-rent residences owned by religious group | ☐ E9 Other |
| ☐ E3 Purely public charities | |

CURRENT USE OF THE PROPERTY

Describe how the property is currently used:

COMMENTS

Charitable Institutions (E3) — Qualification Criteria

In determining whether property qualifies for exemption as an institution of "purely public charity," three factors must be considered and must coexist: (1) the owner must be an institution devoted entirely to charitable pursuits; (2) the charitable pursuits of the owner must be for the benefit of the public; and (3) the use of the property must be exclusively devoted to those charitable pursuits. *York Rite Bodies v. Board of Equalization*, 261 Ga. 558, 408 S.E.2d 699 (1991).

Questions? Call 404-371-0841