

**STATE OF ARKANSAS
GENERAL PROPERTY TAX EXEMPTION
APPLICATION FORM**

This application is for ad valorem taxation exemption under Arkansas law. This application and all supporting documentation requested herein shall be filed with the County Assessor for the county in which the property is located between January 1 and May 1. Applications received after May 1 and incomplete applications will be denied. If a County Assessor requests additional information or documentation, the applicant must provide the additional information or documentation within thirty days of the request.

Section 1. GENERAL INFORMATION

(a) COUNTY WHERE PROPERTY IS LOCATED: _____

(b) NAME OF THE PROPERTY OWNER CLAIMING EXEMPTION:

(c) NAME OF PERSON SUBMITTING APPLICATION:

(d) Please indicate the basis of your authority to represent the property owner in filing this application:
 Property Owner Officer, board member, or authorized employee of organization
 Attorney for organization Other : (specify) _____

(e) APPLICANT MAILING ADDRESS:

(f) PHYSICAL ADDRESS OF PROPERTY:

(g) TELEPHONE NUMBER OF APPLICANT _____

(h) List all owners of the property and state their proportionate interest:

(i) Legal description of property or parcel number:

(j) Is the organization applying for an exemption incorporated, a trust, a limited liability company, or some other entity? Yes No

(k) If yes, what state granted the incorporation or other entity and describe the type of entity?

(l) Identify all persons and/or corporations who have an ownership interest in the applicant:

(m) Is the application exempt from federal income taxation? Yes No
If yes, attach a copy of the exemption determination letter from the Internal Revenue Service.

(n) Is any of the property rented or leased? Yes No
If yes, attach a copy of all active lease or rental agreements for the last year.

(o) Owner's statement of value: Real Property _____
 Real Property Improvements _____
 Personal Property _____

Section 2: USE OF THE PROPERTY

(a) Describe how is the property used (attach additional pages if needed)

(b) If you are claiming exemption as a public charity, please describe in detail the property owner's charitable activities.

Section 3: ATTACHMENTS:

The applicant shall attach to the application the following documents, which are deemed incorporated into the application:

1. Please provide a copy of the articles of incorporation, articles of organization, declaration of trust, or any other constitutional or organic documents used to form the organization and stating its purposes and aims and any corporate by-laws.
2. A statement indicating the salaries, fees, loans, commissions, gratuities, bonuses or other compensation of any officer, director, trustee, member, or stockholder of this organization.
3. A statement indicating the guarantee of any loan to or obligation of any officer, director, trustee, member or stockholder of the applicant.
4. Any contracts between the applicant and any officer, director, trustee, member, or stockholder of this organization pertaining to:
 - a. Rendition of any service
 - b. Provision of any goods or supplies
 - c. The management or administration of the applicant
 - d. The construction or renovation of the property
5. Any complaint filed by the applicant in the previous twelve months in any state or federal court.
6. A schedule of the following:
 - a. Salaries for the officers and any board of directors or trustee of the applicant.
 - b. Services rendered by the applicant
 - c. Supplies and materials used by the applicant
 - d. Reserves for repair, replacement, and depreciation of the property
 - e. Mortgage, lien, and encumbrance payments for the property
7. A detailed statement of the revenue or income of the applicant for the previous twenty-four months, including the amounts and sources of revenue.
8. A copy of any bonus policy or program wherein executives, employees, staff, or contractors are awarded bonuses based on performance.
9. A detailed statement of expenditures of the applicant, including the amounts and recipients.
10. A detailed statement of goods or services provided by the applicant for free for those who are unable to pay for them in the previous twelve months, including any policies and procedures regarding goods or services for those who are unable to pay.
11. If the applicant earned any unrelated business income as defined by IRS Code, provide a detailed accounting of the income including the source and amount.
12. Provide a detailed accounting of all charitable activities of your organization.

Application # _____

Under threat of penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, the statements and information in this application are true and correct and are made for the purpose of exempting the property herein described from taxation.

APPLICATION WILL BE REJECTED IF AFFIRMATION IS NOT SIGNED.

Print Name of Owner, Officer, or Agent	Signature	Title	Date
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For use by the County Assessor

Application is _____ Approved _____ Denied _____ Referred to ACD.

County Assessor

Date