

# CLAY COUNTY ASSESSOR'S OFFICE

## APPLICATION FOR PERSONAL PROPERTY TAX EXEMPTION

Property purchased after January 1<sup>st</sup> will remain taxable for the duration of the year. For property owned on January 1<sup>st</sup>, the exemption will apply for the whole year if the use of the property on January 1<sup>st</sup> is determined to be tax exempt. All questions must be completely answered for processing of form. If you need help filling out this form, please contact our office at (816) 407-3460 or [bppassessor@claycountymo.gov](mailto:bppassessor@claycountymo.gov).

ORGANIZATION NAME:	NAME IN WHICH PROPERTY IS TITLED:
PROPERTY LOCATION:	MAILING ADDRESS:
PERSONAL PROPERTY ACCOUNT NO.:	CITY, STATE, ZIP CODE:

**Documents Required:**

- Income/Expense Statement for last three years
- IRS Status letter and/or IRS Form 990
- Articles of Incorporation and Bylaws [if Charity or Other]
- Any other documentation which shows the exempt use of the property (see last page)

1. Type of organization or property (check one or more):

- a.  Religious Worship
- b.  School or College
- c.  Charity
- d.  Other \_\_\_\_\_

(Type of organization)

2. Was the property used for the purpose(s) stated in Question No. 1 on January 1 of this year?

Yes     No    if no, what date did use begin? \_\_\_\_\_

3. What is the purpose of your organization? \_\_\_\_\_

\_\_\_\_\_

4. Briefly state the actual physical uses of this property: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5. If Missouri Benevolent Corporation or Nonprofit Corporation was granted, list Charter No.: \_\_\_\_\_

6. Is your organization non-profit?     Yes     No

7. Is the property used regularly and exclusively for the purpose of the organization?     Yes     No

8. Does your organization qualify for income tax status under Section 501C3 of the Internal Revenue Code?

Yes     No                      If yes, state exempt number: \_\_\_\_\_

9. If you checked **Religious Worship**, state the denomination and address of the central offices, diocese, synod, parent organization etc. \_\_\_\_\_

10. If you checked **School or College**, by who are you licensed or accredited?

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11. If you checked **Charity**, state the following:

a. Who benefits from the work of your organization? \_\_\_\_\_

b. What benefits are provided to recipients? \_\_\_\_\_

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c. Are benefits limited to a certain group, and if so, to whom? \_\_\_\_\_

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d. Are benefits excluded from any group on the basis of race, religion, age, sex, geographic boundary or ethnic background? \_\_\_\_ Yes \_\_\_\_ No

e. Are benefits provided free for those who cannot afford them? \_\_\_\_ Yes \_\_\_\_ No

12. State any other factor, which you believe, should be considered in determining whether this parcel is exempt.

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It is **strongly encouraged** for you to attach additional documentation that supports your proposed exempt use.

**Suggested documents include:**

- Articles of Incorporation and all amendments;
- Missouri non-profit corporation status from the Secretary of State;
- Tax-exempt determination by the IRS;
- The organization's constitution, regulations, or by-laws and all amendments;
- A current list of all officers, directors, trustees, etc. of the organization;
- The applicant's income and expense statement for the two most recent tax years;
- Audited financial statements if available;
- Balance sheet;
- Statement of sources and uses of funds;
- If exemption is based on charitable purposes, provide the percentage of gross income attributed to charitable purposes as well as the actual dollar amount;
- Most recently completed IRS Form 990;
- Documentation supporting the use of the property as of January 1 of the current year;
- Your current operating agreement;
- A copy of advertisements, brochures, postings or other notifications of activities benefitting the community at large or to those receiving services;
- Supporting documentation that the applicant's contributions received are tax deductible.
- Recorded Deed and/or Titles of vehicles;
- List of all leased equipment at this location including a description of the equipment, the monthly cost and the name and address of the lessor;
- Personal Property Declaration and/or detailed list of all Personal Property covered by this exemption request, i.e. desks, chairs, file cabinets, copiers, computers, vehicles, etc;
- Salaries and description of duties of Directors, Officers, and Employees;
- Affidavit listing employees/non-employees that are employed by large organizations/hospitals;
- If the property is vacant, a detailed timeline of construction;
- A letter describing what your organization does, and how it benefits society in general

I certify that the above and foregoing is true and complete to the best of my knowledge, and I have authority to make this statement on behalf of the above organization.

_____ Signature	_____ Date		
_____ Print Name	_____ Telephone No.		
_____ Title	_____ Email Address		
_____ Mailing Address	_____ City	_____ State	_____ Zip Code

To submit return to:	<b>Clay County Assessor's Office Attn: Personal Property Exemption One Courthouse Square Liberty, MO 64068</b>
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-FOR OFFICE USE ONLY-

Date Received \_\_\_\_\_