

**REQUEST FOR EXEMPTION OF AD VALOREM PROPERTY TAXATION OF PROPERTY LOCATED IN HARRISON COUNTY, WEST VIRGINIA**

*ALL PROPERTY IS ASSUMED TAXABLE.*

*Exemption depends on the USE of the property and NOT just the non-profit status or 501(c)(3) status of the organization.*

*Real Property tax laws have special requirements for granting tax exemption which are different from those for income tax exemption.*

*The fact that a property is used for non-profit purposes does not necessarily merit an exemption, unless the USE is one specifically exempted by state law.*

**Answer all questions as they currently apply to each parcel of property. Request additional forms if needed. If form is incompletely filled out or incorrectly filled out, it may be returned to you. ONLY ONE PARCEL PER FORM. DO NOT PUT MULTIPLE PARCELS ON ONE FORM.**

Property recorded in the name of: \_\_\_\_\_

Mailing address: \_\_\_\_\_

\_\_\_\_\_

Telephone number: \_\_\_\_\_

1. Parcel location – address or other description. \_\_\_\_\_  
\_\_\_\_\_

Parcel ID (District, Map, Parcel) or Account No.: \_\_\_\_\_

2. Is the title holder a corporation, unincorporated association, organization, or other?

\_\_\_\_\_

3. The exemption is for: Real Property \_\_\_\_\_ Personal Property \_\_\_\_\_

4. Exemption claimed: Governmental \_\_\_\_\_  
Scientific \_\_\_\_\_  
Charitable \_\_\_\_\_  
Divine Worship \_\_\_\_\_  
Educational \_\_\_\_\_  
Literary \_\_\_\_\_  
Other: \_\_\_\_\_

What section of West Virginia Code §11-3-9 and what section of Legislative Rule §110-CSR-3 allow for the property to be exempt from ad valorem taxation? (Please note: **one** requirement for a charitable exemption is that the charity must be exempt from federal income taxes under 26 U.S.C. 501(c)(3) or 501(c)(4); however, that is not the only requirement to be exempt from taxation.) *This information MUST be provided by the taxpayer in order to facilitate a thorough review and determination, by the assessor's office of the request for exemption.*

\_\_\_\_\_  
\_\_\_\_\_

5. Are services or activities **CURRENTLY** offered on this property and available to the general public?

YES NO

6. Date the exempt use actually began at this location: \_\_\_\_\_

7. Is any part of this property:

Leased or rented to anyone else?	YES	NO
Used for the operation of any business?	YES	NO
Used for agricultural purposes?	YES	NO
Used to produce any income other than donations?	YES	NO

8. How is this property **CURRENTLY** being used?

Is the property vacant land?	YES	NO
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If there is a building, how is it being used? \_\_\_\_\_

If the property is not currently being used, but there is intent to use it later for an exempt purpose, describe the intended use and the date set for the intended use.

9. Explain why the property should be exempt from ad valorem taxation:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please provide a copy of any approval under either 26 U.S.C. 501(c)(3) or 501(c)(4). If additional space is needed to answer any question(s), please attach a separate sheet.

**The above answers should be based on present conditions.**

When any changes are made that affect these answers, I will contact the Assessor's Office and advise the office of these changes.

_____	_____	_____
Date	Signature of owner or preparer	Title of person signing

Person to contact: \_\_\_\_\_

Mailing address: \_\_\_\_\_

**Note: It is the property owner's responsibility to ensure that our office has a current mailing address at all times even when property is exempt from ad valorem taxation. Any exemption from ad valorem taxation does not affect the current tax year and will go into effect the next tax year cycle.**

ASSESSOR'S USE ONLY

District \_\_\_\_\_ Map \_\_\_\_\_ Parcel \_\_\_\_\_

\_\_\_\_\_ Property qualifies for ad valorem tax exemption and has been granted tax exemption.

\_\_\_\_\_ Property does not qualify for ad valorem tax exemption and has not been granted tax exemption.

Date: \_\_\_\_\_

\_\_\_\_\_ Allen R. Ferree, Assessor