



## **Instructions**

### **Petition for Exemption Real and Personal Property**

The St. Louis County Board of Equalization has developed specific forms for the purpose of requesting exemption from Real and Personal Property taxes.

The attached form must be completely filled out and the required documents furnished to the Board before they will consider the petition.

Upon receipt of the completed petition and accompanying documents, the Assessor's office will visit the property for the purpose of determining the activities of the organization and to confirm the use of the property. A written report is then submitted to the Board.

The Board of Equalization will schedule a hearing and interested parties will be notified of the date and time of the hearing. In some instances, the petitioner will be requested to attend the hearing to provide specific information to the Board and to further explain the operation of the organization and the use of the property.

The Board will consider all information regarding the petition and determine if the use of the property meets the qualifications for exemption as stated in RSMo 137.100.

Any outstanding property taxes must be paid under protest for the years the exemption is requested before the Board will consider the exemption.

If you have any questions regarding the petition, please contact the Board's office at (314) 615-7195.

BOARD OF EQUALIZATION

*Charlie A. Dooley*  
*County Executive*



*Eugene K. Leung*  
*Director of Revenue*

**Petition for Exemption Real and Personal Property**

Before The Board of Equalization St. Louis County, Missouri

All questions must be completely answered and the required documents must be furnished before the Board will consider this petition. The petition and accompanying documents must be returned to the Board of Equalization, 41 S. Central Ave., St. Louis, MO 63105.

Petitioner requests that the Board of Equalization consider that the Real or Personal Property herein described be exempted from the tax rolls as provided for in Article X, Section 6 of the 1945 Missouri Constitution and Section 137.100 RSMo 2000. In support of this petition, the following facts are submitted:

(1) Exact Legal Name of the Petitioner: \_\_\_\_\_  
\_\_\_\_\_

(2) Mailing address of the Petitioner: \_\_\_\_\_

(3) Date of Incorporation: \_\_\_\_\_

(4) Date the property is requested to be removed from the tax rolls: January 1, \_\_\_\_\_

(5) Description of Real Property:

A. Address of Property: \_\_\_\_\_

B. Locator Number: \_\_\_\_\_

C. Former Owner: \_\_\_\_\_

D. Date of Deed to Petitioner: \_\_\_\_\_

E. Relationship of Grantor and Grantee, if any: \_\_\_\_\_

F. Purchase Price of Real Property: \_\_\_\_\_

G. Describe any changes made to the building(s) and/or other improvements on this property.

\_\_\_\_\_

(6) Personal Property Account Number: \_\_\_\_\_

(7) General purpose for which property is being used:

Religious     Charitable     Educational

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(8) Describe all activities which take place at the property and in frequency of these activities:

Be specific: \_\_\_\_\_

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(9) What was the exact date the described activities began at this location: \_\_\_\_\_

(a) Describe the activities which took place at this location on January 1, of the year in which the exemption is requested: \_\_\_\_\_

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(10) State how these activities contribute to the corporate purposes:

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(11) Is any part of the property used as living quarters:

If yes, by whom? Provide name, relationship with organization and duties.

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(12) Is any part of this property leased or rented or used in any manner to produce income?

Yes  No If yes, explain:

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(13) Has an exemption petition previously been submitted on this property by petitioner?

Yes  No                      If yes, give date: \_\_\_\_\_

(14) Has the organization applied for exemption on any other real or personal property?

Yes  No                      If yes, give the type and location of property.

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(15) Person to contact regarding this exemption petition:

Name: \_\_\_\_\_ Position: \_\_\_\_\_

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

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

(16) Are there any taxes due on this real or Personal Property?     Yes  No

If yes, state year(s) and amount(s).

(17) Copies of the following documents must be furnished before the Board will consider this petition:

- A. Articles of Incorporation and By Laws, (Note: Bylaws must include a dissolution clause)
- B. Certificate of Incorporation.
- C. Audited financial statements for the last two (2) years, which include;
  - 1) Balance Sheet;
  - 2) Income and Expense Statements;
  - 3) Statement of sources and uses of funds;
  - 4) If exemption is based on charitable purposes, provide the percentage of gross income attributed to charitable purposes as well as the actual dollar amount;
- D. Federal and State exemption letters;
- E. Salaries and description of duties of Directors, Officers, and Employees;
- F. Recorded Deed;
- G. Detailed list of all Personal Property covered by this exemption request, i.e. desks, chairs, file cabinets, copiers, computers, vehicles, etc;
- H. 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;
- I. Brochures, pamphlets, etc. which describe the activities of the organization.

I/We \_\_\_\_\_, (trustee, officer, attorney, authorized agent) do hereby certify that the foregoing statements and accompanying documents are true and correct to the best of my/our knowledge and belief.

Furthermore, it is my/our understanding that if this exemption petition is granted by the Board of Equalization for this year and future years that the petitioner will not have to apply each year. However, I/we are under a continuing obligation to report to the Board any change in the use of the property which would affect the exempt status.

\_\_\_\_\_  
Petitioner Signature

\_\_\_\_\_  
Name printed or typed

On this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, before me personally appeared

\_\_\_\_\_ to me personally known who, being by me duly sworn, did state that the above facts are true.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_