Map\_\_\_\_ Lot\_\_\_\_



Assessor's Signature

Effective date of approval: April 1, \_\_\_\_\_

## **CITY OF BREWER APPLICATION FOR EXEMPTION FROM LOCAL TAXATION**

Completed forms must be filed with the City of Brewer Assessor's Office by April 1. Forms filed after April 1, of any year will apply to the subsequent year tax assessment.

One form must be completed for each parcel for which exemption from property taxation is requested.

To the Assessor of the City of Brewer, Maine: Pursuant to 36 MRS Section 652 or other designated statute, the undersigned request exemption from the property tax for the below described real estate and/or personal property.

| Instution of | or Oranization  | n Name:                          |       |  |
|--------------|-----------------|----------------------------------|-------|--|
| If incorpora | ated, provide d | late and state of incorporation: |       |  |
| Mailing A    | ddress:         |                                  | City: |  |
| State:       |                 | (If different from above) Phone: |       |  |

2. Exemption Classification of Organization: Indicate exemption requested:

| Charitable & Benevolent            | Hospital /Blood Bank                                 |
|------------------------------------|--|
| Literary & Scientific              | Nonprofit Hospital/Medical Service (Title 24 § 2311) |
| Veteran's Association (Legion/VFW) | Nonprofit Mental Health                              |
| Chamber of Commerce/Brd of Trade   | Nonprofit Childcare                                  |
| House of Religious Worship         | Nonprofit Nursing Home/Boarding Home                 |
| Parsonage                          | Nonprofit Residential Housing                        |
| Fraternal Organization (Lodges)    | Maine Health Facilities (Title 22 § 2067)            |
| Other:                             | Agricultural Fair Association                        |

For any classification not listed above you are **REQUIRED** to list and attach Maine statutory authority for exempt status being requested. Statutory Citations:\_\_\_\_\_

| 3. Location o | f real estate and/or | personal property. File se | parate applications for each | parcel for which exempt status |
|---------------|----------------------|----------------------------|------------------------------|--------------------------------|
| is being requ | ested.               |                            |                              |                                |
| MAP:          | _LOT:                | _NUMBER                    | STREET:                      |                                |

80 North Main Street, Brewer, Maine 04412 207-989-7560 fax 207-989-8036 Assessing-Dept@brewermaine.gov

4. Describe Real Estate for which exemption is requested and attach deed of current ownership.

| 5. Is any part of the facility used for employee housing? | Yes | or | No | If Yes, describe: |
|---|-----|----|----|-------------------|
| 5a. Do employees pay rent?                                | Yes | or | No |                   |
| 5b. How does the housing relate to the employees job?     |     |    |    |                   |

| 6. Identify the names of <b>ALL</b> te | nants of the property, stating the use | and the portion of the property occupied by each: | ( |
|--|--|---|---|
| Attach additional pages as necess      | sary) examples:                        |   |   |
| 10,000 sq. ft.                         | Generic Charity                        | 50 % own use                                      |   |
| 5 year lease, 4025 sq. ft.             | ACBG Charity                           | shelter for homeless                              |   |
| 3 year lease, 2050 sq. ft.             | Dr. John Smith                         | private medical office                            |   |
|  |  |   |   |

7. If any real estate or personal property, or any part of such real and personal property, is used for other activities not conducted by or directly related to the organization's exempt purpose(s), explain who uses it, how often it is available, for what purpose and fees charged to use the space (for example, first floor rented for dances to a single group every Friday for \$500 each night): Attach additional pages as necessary:

8. Number of times annually property is available for use by the general public without eligibility restrictions: \_\_\_\_\_

9. Does the organization conduct fundraising activities at the property open to the general public? Yes or No If yes, describe the type and frequency (beano once a week, flea market twice per year, etc.)

<sup>10.</sup> Does the institution/ organization hold social events for its members only? Yes or No What type of events and how often? (For example, dances, cribbage tournaments, instruction for ceremonial, fraternal, moralistic or education purposes of the organization, banquet, etc.)

11. Does the organization offer its services or make its facilities available to those who cannot afford to pay? Yes or No Provide the total number of clients, indicate those charged full fee, those at reduces or no fees. Provide a copy of the written policy and advise how it is publicized. Attach additional pages as necessary.

| 12.  | How does the organization use income derived from its activities or rentals of its facilities? | Attach additional pages |
|------|--|-------------------------|
| as n | ecessary.  |                         |

For questions 13 to 21 check the Box to the left of each question if you have attached the corresponding information.

| 13. Attach audited annual financial reports for the prior year, detailing general revenue and expense items (and |
|--|
| complete attachment #1)  |

- 14. Attach Articles of Incorporation, with any amendments as attested by the Secretary of State's Office.
- 15. Attach Bylaws and Charter (and complete attachment # 2)
- 16. Attach Property Deed(s)

17. Attach certified copies of all licenses, approvals, authorizations, etc.. For example hospitals must be licensed by the Department of Human Services as a hospital, health maintenance organization or blood bank in order to receive an exemption.

- 18. Attach evidence of IRS tax exemption status.
- 19. Attach a list of all personnel positions and salary ranges and salaries paid for each position.
- 20. Attach statutory authority for exemption requested.
- 21. Each question has been answered or addressed (36 M.R.S 706-A)
- 22. Statement (Complete Itemized Listing) of equipment, leased and owned in Your POSSESSION on April 1:

Do you own machinery & equipment, furniture & fixtures or computers?YesorNoDo you have leased machinery & equipment, furniture & fixtures or computers?YesorNo

If on April 1, you have in your possession any business machines, equipment, furniture, fixtures, tools, computers, etc, which are owned, loaned, leased, stored, or otherwise held, you are requested to attach a list identifying the full name and address of the owner, quantity and description of the equipment. A personal property tax declaration form accompanies this application to assist you with the requirement.

23. Authorized representative of organization filing this application:

I, the undersigned, hereby certify that the information contained within this application and attachments are true, correct and complete.

| Signature:    | Date:  |  |
|---------------|--------|--|
| -             |        |  |
| Printed Name: | Title: |  |
| Phone:        | Email: |  |

## <u>NOTE:</u> A separate application form must be filed for each parcel of land. If a parcel has several buildings with different uses, then a form for each building in addition to the land must be completed.

Attach additional pages as necessary to completely answer each question. Have you attached all additional materials necessary to file a complete application for exemption?

First time filing of an application for Exemption MUST be filed on or before April 1<sup>st</sup> of the tax year for which the exemption is being requested. Thereafter, any modifications and the personal property declaration must be filed each year prior to April 1<sup>st</sup>.

## Attachment1. ASSETS, FUNDING SOURCES & PUBLIC BENEFIT EXPENDITURES Indicate funding sources and degree of public benefit/exempt purposes expenditures

|   | Percent                  | Dollar Amount | Attach Detail:  |
|---|--------------------------|---------------|---|
|   |                          |               |   |
| Private donations   |                          |               | _   |
| Trust fund(s) income  |                          |               | _   |
| Private foundation grants   |                          |               | _(explain why received)   |
| Federal grants  |                          |               | _(explain why received)   |
| Other public money  |                          |               | (explain why received)  |
| Fees for services   |                          |               | _   |
| Other   |                          |               | _   |
| Other   |                          |               | _   |
| Other   |                          |               | _   |
| Total   | 100%                     | \$            | -   |
| Trust fund(s)-principle   |                          |               | _ (detail each trust fund)  |
| Is/are the trust fund(s) able to be u<br>Comments:  | *                        | *             | Yes or No   |
| Comments:   |                          | *             |   |
| Comments:   |                          | *             |   |
| Comments:   | Expenditures:            | Dollar Amount |   |
| Comments: Public Benefit/Exempt Purpose I a. Monetary donations h. In hind denotions  | Expenditures:<br>Percent | Dollar Amount |   |
| Comments: Public Benefit/Exempt Purpose I a. Monetary donations h. In hind denotions  | Expenditures:<br>Percent | Dollar Amount | dicate to whom and  |
| Comments: Public Benefit/Exempt Purpose I a. Monetary donations b. In kind donations  | Expenditures:<br>Percent | Dollar Amount | dicate to whom and<br>hy donations are made<br>or items a, b, and c |
| Comments:<br>Public Benefit/Exempt Purpose I<br>a. Monetary donations<br>b. In kind donations<br>c. Spent on public benefit works<br>d. Spent on administration   | Expenditures:<br>Percent | Dollar Amount | dicate to whom and<br>hy donations are made<br>or items a, b, and c |
| Comments:<br>Public Benefit/Exempt Purpose I<br>a. Monetary donations<br>b. In kind donations<br>c. Spent on public benefit works<br>d. Spent on administration<br>e. Physical plant expenditures             | Expenditures:<br>Percent | Dollar Amount | dicate to whom and<br>hy donations are made<br>or items a, b, and c |
| Comments:<br>Public Benefit/Exempt Purpose I<br>a. Monetary donations<br>b. In kind donations<br>c. Spent on public benefit works<br>d. Spent on administration<br>e. Physical plant expenditures             | Expenditures:<br>Percent | Dollar Amount | dicate to whom and<br>hy donations are made<br>or items a, b, and c |
| Comments:<br>Public Benefit/Exempt Purpose I<br>a. Monetary donations<br>b. In kind donations<br>c. Spent on public benefit works<br>d. Spent on administration<br>e. Physical plant expenditures<br>f. Other | Expenditures:<br>Percent | Dollar Amount | dicate to whom and<br>hy donations are made<br>or items a, b, and c |
| Public Benefit/Exempt Purpose I         a. Monetary donations   | Expenditures:<br>Percent | Dollar Amount | dicate to whom and<br>hy donations are made<br>or items a, b, and c |

## Attachment 2. PUBLIC BENEFIT & ORGANIZATION PURPOSE

A. PUBLIC BENFIT-Describe the Public Benefit derived from the organization's activity. The real estate and/or personal property is owned, occupied or used for the following purposes: (attach pages as necessary to be thorough and complete in your response)



B. PURPOSE-explain the activities of the organization as relates to the selected classification. For example, why is the organization charitable & benevolent, what activities are carried out that constitute charitable works, etc.. (Attach pages as necessary to be thorough and complete in your response.