



## Tax Exempt Organization Application and Quadrennial Renewal Report Form M3

This is a Tax Exempt return of Charitable and of certain Other Organizations to Assessors, as required by Sections 12-81 and 12-87 of the Connecticut General Statutes. One of the requirements for tax exemptions under Sections 12-81 and 12-87, C.G.S. is that a Scientific, Educational, Literary, Historical, or Charitable Institution, an Agricultural or Horticultural Society, a Cemetery Organization, or a Hospital Society\*, or Corporation\* or Sanatorium\* must file a return every four years with the Assessor in each town in which exempt property owned by it on the assessment day is situated. Such a return, showing all such tax exempt property, must be made upon the form by any such institution, society, organization, corporation\* or sanatorium\* and **must be filed with each Assessor on or before November 1**, or if such day is a Sunday, on the next business day, with the Assessor. \*See Section 12-81, subsection (16), as amended, C.G.S. for the filing of an exempt return by any Hospital Society of Corporation or Sanatorium.

Please file one form for each Property Location

Name of Organization: \_\_\_\_\_

Location of Property you are seeking exemption for: \_\_\_\_\_

Type of property you are seeking exemption for: Real Estate \_\_\_ Personal Property \_\_\_ Motor Vehicle \_\_\_

Mailing Address: \_\_\_\_\_ City, State, Zip: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

1. What Section of Connecticut General Statutes is your organization claiming exemption under? \_\_\_\_\_
2. What is the purpose of your organization? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. How many employees does your organization employ? \_\_\_\_\_
4. Do employees receive compensation for work performed? \_\_\_ Yes \_\_\_ No
5. Does any employee, director, trustee, board member or any other person attached to such organization receive financial bonuses or any other incentives from your organization? \_\_\_ Yes \_\_\_ No  
a. If yes, what is the bonus or incentive received? \_\_\_\_\_  
b. If yes, who receives such benefit? \_\_\_\_\_
6. Attach salary schedule from the last fiscal year by position. Schedule should include position and salary.
7. Is any officer, member or employee of the organization receiving, or may he or she at any future time (even in the event of dissolution) receive any pecuniary profit from its operation, except reasonable compensation for services in effecting one or more of its purposes, or as a proper beneficiary of its strictly charitable purposes? \_\_\_ Yes \_\_\_ No  
a. If yes, show here the manner by which such individual pecuniary profit may be received \_\_\_\_\_  
\_\_\_\_\_
8. During the last fiscal year ended \_\_\_\_\_. What was the gross income of the organization? \$ \_\_\_\_\_  
a. What part of such income is used for other than its main purpose? \_\_\_\_\_  
b. Was this income subsidized by State, Federal or local government? \_\_\_ Yes \_\_\_ No  
c. If yes, how much of the income came from a government agency? \$ \_\_\_\_\_
9. During such fiscal year ended \_\_\_\_\_. What were the gross expenditures? \$ \_\_\_\_\_  
a. What part of such income is used for other than its main purpose? \_\_\_\_\_
10. Has your organization been granted exempt status by the IRS? \_\_\_ Yes \_\_\_ No If yes, Attach copy of recent approval letter
11. Has your organization applied for an exemption in any other jurisdiction? \_\_\_ Yes \_\_\_ No  
a. If yes in what jurisdiction(s) \_\_\_\_\_



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12. Please check the classification of your organization:

Scientific  Educational  Literary  Historical  Charitable  Agricultural  
 Horticultural Society  Cemetery Organization  Hospital  Sanatorium

13. Please describe in detail the type of benefit (programs and services your organization provides):

\_\_\_\_\_

\_\_\_\_\_

- a. Do these services relieve the state of a burden?  Yes  No
- b. If the answer to 13a. is yes, please describe how these programs and services relieve the state of a burden.

\_\_\_\_\_

\_\_\_\_\_

14. Do you receive any compensation for benefits provided?  Yes  No (Compensation includes donations, insurance payment/reimbursement, government payments/ reimbursements, cash payments, trade for services, etc...)

15. If you answered Yes to number 14; Explain how compensation is determined.

\_\_\_\_\_

\_\_\_\_\_

16. If benefits are provided both with and without compensation, what percentage of the benefits are provided without compensation. \_\_\_\_\_%

17. What is the total amount of compensation received from the benefits provided in the last fiscal year from all sources? \$ \_\_\_\_\_

18. Do you receive income from any other source?  Yes  No

a. If yes, How much? \$ \_\_\_\_\_ From what source? \_\_\_\_\_

19. Do you subcontract any of the programs or benefits you perform to another provider?  Yes  No

a. If yes, name of subcontractor \_\_\_\_\_

b. If benefits are subcontracted what is the percentage \_\_\_\_\_%

20. Is the property used as housing?  Yes  No

a. What is the average stay of your residents? \_\_\_\_\_ (state months or years)

b. Are rents based on low or moderate-income guidelines?  Yes  No (If yes attach guidelines)

c. If rent is not based on low or moderate income guidelines, how are rental rates determined? \_\_\_\_\_

\_\_\_\_\_

d. Is any portion of the rent subsidized in whole or part by a government entity?  Yes  No

e. What is the total amount of income received from the rental of the property? \$ \_\_\_\_\_

i. What percent of this income is from a government entity? \_\_\_\_\_% Total amount received \$ \_\_\_\_\_

21. Agricultural, Horticultural Societies Only: If such corporation is receiving from the State reimbursement in part for cash premiums given at an agricultural or horticultural exhibition held by it in the State, enter the date last reimbursement was received: \_\_\_\_\_

22. Cemetery Organization Only: Is its gross income entirely devoted to cemetery purposes?  Yes  No

a. If no, what is the gross income used for? \_\_\_\_\_

23. What would be the disposition of incidental profit which such organization might make? \_\_\_\_\_

\_\_\_\_\_

a. Does its charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.)  Yes  No

24. What would become of the property of such organization in the event of its dissolution? \_\_\_\_\_

\_\_\_\_\_

a. Does its charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.)  Yes  No



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25. Real Estate:

- a. What is the legal address of the property you are seeking exemption for:
b. Account number
c. What is this property being used for?
d. Is this property being exclusively used for the purposes you entered in questions 2 of this application?
e. Is any portion of this real property rented?
f. Does this real estate receive compensation for use of its property other than the rent listed in above?
g. What is the Market Value of the property?
h. Is the charitable purpose performed at the location you are requesting exemption for?

26. Personal Property:

- a. What is the original cost of all tangible personal property owned by the organization in the last fiscal year?
b. Is all of the equipment listed in 26a primarily used to carry out your charitable purpose?
c. How is the personal property used in performing your charitable purpose?

27. Please provide the following additional documents:

- a. The most recent IRS-501(c) 3 stating your tax exempt status.
b. Charter of your organization or Copy of Bylaws (should contain purpose statement)
c. Financial Statement-Income and Expense Statements, Annual budget or Audit (Do not include IRS 990)
d. Salaries of Trustees or Board of Directors
e. Certificate of need if claiming exemption under 12-81 (16)
f. Any other documents you feel are necessary to the approval of your application.
g. The Assessor or its duly authorized agent reserves the right to request additional information to aid in the determination of this application.
h. Attach list of motor vehicles, include year, make, model, plate number, predominant use of vehicle, and if it is assigned to a specific employee.

I do hereby declare under penalties of false statement that the information provided is true and accurate according to the best of my knowledge, remembrance and belief. I understand failure to provide additional information whether it is requested in writing or verbally, that may assist the Assessor or their duly authorized agent in determination of the eligibility this application will result in denial..

Printed name

Position of Signer

Signature

Date

Subscribed and sworn to, before me, this \_\_\_ day of \_\_\_, 20\_\_.

,Notary Public,

My Commission Expires:

This Area for Office Use Only

Application Approved

Application Denied

Assessor

Date



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**Sec. 12-87. Additional report. Property, when taxable.** During any year for which a report is not required by subdivisions (7), (10) and (11) of section 12-81, a report shall be filed during the time prescribed by law for the filing of assessment lists next succeeding the acquiring of property not theretofore made exempt by said subdivisions. Property otherwise exempt under any of said subdivisions and this section shall be subject to taxation until the requirements of said subdivisions and of this section have been complied with.  
(1949 Rev., S. 1762.)

**Sec. 12-87a. Quadrennial property tax exemption statements; extension of time to file.** Whenever any organization claiming exemption from property tax under the provisions of subdivision (7), (10), (11) or (16) of section 12-81 has not filed within the time prescribed, a quadrennial statement concerning such claim for exemption as required in said subdivisions, the assessor or board of assessors of the municipality in which the property is situated, upon receipt of proof of substantial compliance by such organization with the requirements concerning submission of such statement, may allow an extension of time not exceeding sixty days within which such statement may be filed, provided whenever an extension of time is so allowed, such organization shall pay a fee of thirty-five dollars for late-filing to the municipality in which the property with respect to which such statement is submitted is situated.

**Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax.** Any organization claiming exemption from property tax in any municipality in which real or personal property belonging to such organization is situated, which exemption is claimed with respect to all or a portion of such property under the provisions of any of the subdivisions (7), (8), (10), (11), (12), (13), (14), (15), (16), (18), (27), (29), (49) or (58) of section 12-81, may be required upon request, at any time, by the assessor or board of assessors in such municipality to submit evidence of certification from the Internal Revenue Service, effective at the time of such request and in whatever form is then in use under Internal Revenue Service procedure for purposes of such certification, that such organization has been approved for exemption from federal income tax as an exempt organization under Section 501(c) or 501(d) of the Internal Revenue Code.

**Sec. 12-89. Assessors to determine exemptions** The board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements filed with it and required by sections 12-81 and 12-87 from scientific, educational, literary, historical, charitable, agricultural and cemetery organizations, shall determine what part, if any, of the property claimed to be exempt by the organization shall be in fact exempt and shall place a valuation upon all such property, if any, as is found to be taxable, provided any property acquired by any tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition. Any organization filing a tax-exempt statement, aggrieved at the action of the assessor or board of assessors, may appeal, within the time prescribed by law for such appeals, to the board of assessment appeals. Any such organization claiming to be aggrieved by the action of the board of assessment appeals may, within two months from the time of such action, make application in the nature of an appeal therefrom to the superior court for the judicial district in which such property is situated.

**Sec. 12-81. Exemptions.** The following-described property shall be exempt from taxation:



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(7) **Property used for scientific, educational, literary, historical or charitable purposes. Exception.** Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes and the personal property of, or held in trust for, any such corporation, provided (A) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (B) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. On and after July 1, 1967, housing subsidized, in whole or in part, by federal, state or local government and housing for persons or families of low and moderate income shall not constitute a charitable purpose under this section. As used in this subdivision, "housing" shall not include real property used for temporary housing belonging to, or held in trust for, any corporation organized exclusively for charitable purposes and exempt from taxation for federal income tax purposes, the primary use of which property is one or more of the following: (i) An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing for homeless, retarded or mentally or physically handicapped individuals, or for battered or abused women and children; (iv) housing for ex-offenders or for individuals participating in a program sponsored by the state Department of Correction or judicial branch; and (v) short-term housing operated by a charitable organization where the average length of stay is less than six months. The operation of such housing, including the receipt of any rental payments, by such charitable organization shall be deemed to be an exclusively charitable purpose;

(11) **Property held for cemetery use.** Subject to the provisions of section 12-88, tangible property owned by, or held in trust for, a religious organization, provided such tangible property is used exclusively for cemetery purposes; donations held in trust by a municipality, an ecclesiastical society or a cemetery association, the income of which is to be used for the care or improvement of its cemetery, or of one or more private burial lots within such cemetery. Subject to the provisions of sections 12-87 and 12-88, any other tangible property used for cemetery purposes shall not be exempt, unless (a) such tangible property is exclusively so used and (b) no officer, member or employee of the organization owning such property receives or, at any future time, shall receive any pecuniary profit from the cemetery operations thereof except reasonable compensation for services in the conduct of its cemetery affairs and (c) in 1965, and quadrennially thereafter, a statement on forms prepared by the Secretary of the Office of Policy and Management shall be filed on or before the last day required by law for the filing of assessment returns with the local board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated;

(12) **Personal property of religious organizations devoted to religious or charitable use.** Personal property within the state owned by, or held in trust for, a Connecticut religious organization, whether or not incorporated, if the principal or income is used or appropriated for religious or charitable purposes or both;

(13) **Houses of religious worship.** Subject to the provisions of section 12-88, houses of religious worship, the land on which they stand, their pews, furniture and equipment owned by, or held in trust for the use of, any religious organization;

(14) **Property of religious organizations used for certain purposes.** Subject to the provisions of section 12-88, real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a daycare facility, a Connecticut nonprofit camp or recreational facility for religious purposes, a parish house, an orphan asylum, a home for children, a thrift shop, the proceeds of which are used for charitable purposes, a reformatory or an infirmary or for two or more of such purposes;

(15) **Houses used by officiating clergymen as dwellings.** Subject to the provisions of section 12-88, dwelling houses and the land on which they stand owned by, or held in trust for, any religious organization and actually used by its officiating clergymen;



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(16) **Hospitals and sanatoriums.** Subject to the provisions of section 12-88, all property of, or held in trust for, any Connecticut hospital society or corporation or sanatorium, provided (A) no officer, member or employee thereof receives or, at any future time, shall receive any pecuniary profit from the operations thereof, except reasonable compensation for services in the conduct of its affairs, and (B) in 1967, and quadrennially thereafter, a statement shall be filed by such hospital society, corporation or sanatorium on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors;

(49) **Nonprofit camps or recreational facilities for charitable purposes.** Subject to the provisions of subdivision (7) of this section and section 12-88, real property and its equipment owned by or held in trust for any charitable corporation exclusively used as a nonprofit camp or recreational facility for charitable purposes; provided at least seventy-five per cent of the beneficiaries of its strictly charitable purposes using such property and equipment in each taxable year were bona fide residents of the state at the time of such use. During the month preceding the assessment date of the town or towns where such camp or facilities are located, such charitable corporation shall submit to the assessors of such town or towns a statement under oath in respect to such residence of such beneficiaries using such facilities during the taxable year ending with the month in which such statement is rendered, and, if the number of such beneficiaries so resident in Connecticut did not equal or exceed such seventy-five per cent, such real property and equipment shall not be exempt during the next ensuing taxable year. This subdivision shall not affect the exemption of any such real property or equipment of any such charitable corporation incorporated under the laws of this state granted prior to May 26, 1961, where such property and equipment was actually in use for such recreational purposes prior to said date;

**Sec. 12-88. When property otherwise taxable may be completely or partially exempted.** Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

(1949 Rev., S. 1763.)