

Town of Orono



Application for Exemption From Local Property Taxation Property of Institutions and Organizations

Note: One form is to be filed for each property for which exemption from property taxation is requested.

To the Assessor of the Town of Orono, Maine: Pursuant to 36 MRSA, section 652, or other designated statute, the undersigned requests exemption from the property tax for the below described real estate and/or personal property.

1. Institution or Organization:

Name: _____

Address: _____

If incorporated, provide date and state of incorporation: _____

2. Exempt Classification of Organization: Indicate exemption requested:

- | | |
|---|--|
| <input type="checkbox"/> Charitable & Benevolent | <input type="checkbox"/> Hospital/Blood Bank (§652.1.k leased property) |
| <input type="checkbox"/> Literary & Scientific | <input type="checkbox"/> Non-Profit Hospital/Medical Service (Title 24 § 2311) |
| <input type="checkbox"/> Veteran's Association (Legion/VFW) | <input type="checkbox"/> Non-Profit Mental Health |
| <input type="checkbox"/> Chamber of Commerce/Board of Trade | <input type="checkbox"/> Non-Profit Child Care |
| <input type="checkbox"/> House of Religious Worship | <input type="checkbox"/> Non-Profit Nursing Home/Boarding Home |
| <input type="checkbox"/> Parsonage | <input type="checkbox"/> Non-Profit Residential Housing |
| <input type="checkbox"/> Fraternal Organization (Lodges) | <input type="checkbox"/> Maine Health Facilities Org. (Title 22 § 2067) |
| <input type="checkbox"/> Other: _____ | <input type="checkbox"/> 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 Citation(s): _____

3. Location of real estate and/or personal property. File separate applications for which exempt status is being requested for each parcel.

MAP: _____ LOT: _____ Property Address: _____

4. Describe Real Estate for which exemption is requested and attach deed of current ownership. Hospitals/Blood Banks and HMOs, submit copies of all applicable leases for both real estate & personal property for which exemption is requested.

5. Is any part of the facility utilized for employee housing? Yes No If yes, describe:

5a. Do employees pay rent? Yes No

5b. How does the housing relate to the employee's job? _____

6. Identify the names of all tenants of the property, stating the use and the portion of the property occupied by each: (Attach additional pages as necessary)

examples:

10,000 square ft	Generic Charity	50% own use
5 yr lease, 4025 square ft 1 st floor	Generic Charity	shelter for homeless
3 yr lease 2050 square ft office	Dr. John Smith	private medical office.

7. If any real estate or personal property, or any portion of such real and personal property, is used for other activities not conducted by or directly related to the organization's exempt purposes(s), explain who uses it, how often it is available, for what purpose and fees charged for use of the space (for example, first floor rented for dances to a single's 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 fund raising activities at the property open to the general public?

Yes No If yes, describe the type and frequency (beano once a week, flea market twice a year, etc.):

10. Does the institution/organization hold social events for its members only? Yes No What types of events and how often? (For example, dances, cribbage tournaments, instruction for the 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 NO Provide the total number of clients, indicate those charged full fee, those at reduced 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 rental of its facilities? Attach additional pages as necessary.

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 to 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 for leased property.
- 18. Attach evidence of IRS tax exempt 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.

22. Statement of equipment, leased and owned, in Your possession on April 1:

Do you own machinery & equipment, furniture & fixtures? Yes No
Do you have any leased, or otherwise held, equipment? Yes No

If on April 1, you have in your possession any business machines, machinery, equipment, furniture, fixtures, tools, 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 return form accompanies this application to assist you in complying with this 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: _____

NOTE: A SEPARATE APPLICATION FORM MUST BE FILED FOR EACH NON-CONTIGIOUS 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 1st of the tax year for which the exemption is being requested. There after, any modifications must be filed each year prior to April 1st.

Attachment 1. ASSETS, FUNDING SOURCES & PUBLIC BENEFIT EXPENDITURES

Indicate funding sources and degree of public benefit/exempt purposes expenditures

Assets & Funding Sources:	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 used for operation or other expenses? Yes No

Comments: _____

Public Benefit/Exempt Purpose Expenditures:

	Percent	Dollar Amount	
a. monetary donations	_____	_____	indicate to whom and why donations are made for items a, b & c.
b. in kind donations	_____	_____	
c. spent on public benefit works	_____	_____	
d. spent on administration	_____	_____	
e. physical plant expenditures	_____	_____	
f. other _____	_____	_____	
g. other _____	_____	_____	
h. other _____	_____	_____	
Total (=100% of funding)	100%	\$ _____	

Comments: _____

Attachment 2. PUBLIC BENEFIT & ORGANIZATIONAL PURPOSE

A. PUBLIC BENEFIT - 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.

**Submit to: Town of Orono
59 Main Street
Orono, Maine 04473
c/o Assessor – Marc Perry**

Application(s) MUST be submitted on or before April 1st to be eligible for consideration for that year's tax commitment and exemption (if approved)