



# St. Charles County Government

Scott Shipman, Assessor

Dear Sir or Madam,

The St. Charles County Assessor's office has received information that indicates this organization maybe exempt or partially exempt from real and personal property taxes. Please provide the requested information along with the enclosed application. This will help us determine if we can include your organization's property in our listings to the State and local school districts, as a tax-exempt organization.

**If any of the documents listed below have already been provided, it is not necessary to provide another copy.**

1. Copy of the charter and /or by-laws of the organization.
2. Copy of your IRS code exemption 501 (c).
3. Copy of your non-for-profit corporation certificate from the State of Missouri. (Not the sales tax letter)
4. If the property is vacant provide a detailed timeline of Construction.
5. A list of all lease companies from whom you lease equipment. Please, include a name and mailing address for each lessor of such property.
6. A listing of private individuals leasing space or equipment from your organization.
7. A list of all vehicles registered in the non for profit organization name. Please include actual physical use of vehicle, VIN#, Year, Make and Model (See back of application).
8. Please provide a written explanation as to how this parcel should qualify for property tax exemption under section 137.100 sections 5. (See enclosed).
9. A letter requesting tax exempt classification and that if any portion of the operation changes, the County Assessor's office will be notified.

If you have any questions concerning this application, please call Matt Brown at (636) 949-7447 or e-mail [mbrown@sccmo.org](mailto:mbrown@sccmo.org)

Thank you,

Matt Brown  
Special Assessments Manager

201 N Second St. Rm 217 • St. Charles Mo. 63301  
636-949-7447 • 1-800-822-4012 Ext. 7447 • Fax 636-949-7436



# St. Charles County Government

Sec.137.100 RSMO .1986

Scott Shipman, Assessor

## APPLICATION FOR EXEMPTION OF ASSESSMENT

**ALL QUESTIONS MUST BE COMPLETELY ANSWERED BEFORE THIS FORM CAN BE PROCESSED:**

**A separate application is required for non-contiguous parcels.**

We respectfully request that you exempt the following parcel of property from assessment for the year 20\_\_\_\_.

1. Name in which property is owned: \_\_\_\_\_
2. Mailing address of owner: \_\_\_\_\_
3. Property Address: \_\_\_\_\_
4. Property Name \_\_\_\_\_
5. Property Map ID# \_\_\_\_\_ Parcel# \_\_\_\_\_  
contiguous parcel# \_\_\_\_\_ parcel# \_\_\_\_\_  
contiguous parcel# \_\_\_\_\_ parcel# \_\_\_\_\_
6. Recorded Book \_\_\_\_\_ Page \_\_\_\_\_
7. Size of lot: \_\_\_\_\_ or number of acres: \_\_\_\_\_
8. General purpose for which property is used: ( ) Religious ( ) Charitable  
( ) Fraternal ( ) Scientific ( ) Educational ( ) Parsonage
9. Type buildings located on the property in question \_\_\_\_\_  
\_\_\_\_\_
10. State the actual physical use and activities that take place on the property; as described in Missouri State Statute 137.100- Section 5.  
\_\_\_\_\_  
\_\_\_\_\_
11. Describe how the use of the property benefits an indefinite Number of people.  
\_\_\_\_\_  
\_\_\_\_\_
12. Is any part of the property used by persons or organization other than owner: ( ) yes ( ) no If Yes for what purpose: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
13. Is any portion of this property leased or rented or used to produce income: ( ) yes ( ) no - Amount of annual income \_\_\_\_\_  
\_\_\_\_\_



# *Missouri Revised Statutes*

## **Chapter 137** **Assessment and Levy of Property Taxes** **Section 137.100**

August 28, 2007

### **Certain property exempt from taxes.**

137.100. The following subjects are exempt from taxation for state, county or local purposes:

- (1) Lands and other property belonging to this state;
- (2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipments, and on public squares and lots kept open for health, use or ornament;
- (3) Nonprofit cemeteries;
- (4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations;
- (5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;
- (6) Household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned and used by a person in his home or dwelling place;
- (7) Motor vehicles leased for a period of at least one year to this state or to any city, county, or political subdivision or to any religious, educational, or charitable organization which has obtained an exemption from the payment of federal income taxes, provided the motor vehicles are used exclusively for religious, educational, or charitable purposes;
- (8) Real or personal property leased or otherwise transferred by an interstate compact agency created

pursuant to sections 70.370 to 70.430\*, RSMo, or sections 238.010 to 238.100, RSMo, to another for which or whom such property is not exempt when immediately after the lease or transfer, the interstate compact agency enters into a leaseback or other agreement that directly or indirectly gives such interstate compact agency a right to use, control, and possess the property; provided, however, that in the event of a conveyance of such property, the interstate compact agency must retain an option to purchase the property at a future date or, within the limitations period for reverters, the property must revert back to the interstate compact agency. Property will no longer be exempt under this subdivision in the event of a conveyance as of the date, if any, when:

- (a) The right of the interstate compact agency to use, control, and possess the property is terminated;
  - (b) The interstate compact agency no longer has an option to purchase or otherwise acquire the property; and
  - (c) There are no provisions for reverter of the property within the limitation period for reverters;
- (9) All property, real and personal, belonging to veterans' organizations. As used in this section, "veterans' organization" means any organization of veterans with a congressional charter, that is incorporated in this state, and that is exempt from taxation under section 501(c)(19) of the Internal Revenue Code of 1986, as amended.

(RSMo 1939 §§ 10937, 10938, A.L. 1945 p. 1799 § 5, A.L. 1959 H.B. 108, A.L. 1974 S.B. 333, A.L. 1999 S.B. 219, A.L. 2003 S.B. 11, A.L. 2004 H.B. 795, et al. merged with H.B. 1182, A.L. 2005 H.B. 58 merged with H.B. 186 merged with H.B. 461 merged with H.B. 487, A.L. 2007 H.B. 654 & 938)

Prior revisions: 1929 §§ 9743, 9744; 1919 §§ 12753, 12754; 1909 §§ 11335, 11336

\*Section 70.430 was repealed by S.B. 1001 in 2000.

(1975) If any part of property is used for noncharitable purpose, the whole is taxable. *City of St. Louis v. State Tax Commission (Mo.)*, 524 S.W.2d 839.

(1977) Held, the term "religious worship" has as a minimum requirement a belief in a Supreme Being. *Mo. Church of Scientology v. State Tax Comm. (Mo.)*, 560 S.W.2d 837.

(1978) Held, that the words "used exclusively for purposes purely charitable and not held for private or corporate profit" have the same meaning whether applied to property used for a hospital, for training handicapped workers for operating Y.M.C.A. type of program or for providing housing for the aged. *Franciscan Tertiary Province of Missouri, Inc., v. State Tax Commission (Mo.)*, 566 S.W.2d 213.

(1979) Where a part of a building owned by a not-for-profit hospital was used for hospital purpose and a part for private medical practice, only the portion used exclusively for purposes purely charitable and on a not-for-profit basis would be exempt from property tax. *Barnes Hospital v. Leggett (Mo.)*, 589 S.W.2d 241.

(2002) Low-income housing tax credits are intangible personal property and thus cannot be included in valuation of real property. *Maryville Properties, L.P. v. Nelson*, 83 S.W.3d 608 (Mo.App. W.D.).

© Copyright

Missouri General Assembly