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## Town of Brunswick, Maine

*Incorporated 1739*

### Assessing Department

[www.brunswickme.org](http://www.brunswickme.org)

#### Application for Exemption from Local Property Taxation

*Property of Institutions and Organizations*

*Pursuant to 36 MRSA, Section 652*

*This application must be filed by April 1 of the year the exemption is requested.*

*Please file one form for each property for which exemption from property taxation is requested.*

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

**1.) Institution or Organization:**

Name: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

Please attach Articles of Incorporation and By-laws.

**2.) Exempt Classification of Organization:** (Indicate exemption requested)

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

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 each parcel)

Map \_\_\_\_\_ Lot \_\_\_\_\_ Street address/Unit #\_\_\_\_\_

**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.

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**5.) Is any part of the facility utilized for employee housing? No  Yes**

If yes, describe: \_\_\_\_\_

a.) Do employees pay rent? No  Yes

b.) 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 sqft, 1 <sup>st</sup> floor	Generic Charity	shelter for homeless
3 yr lease, 2050 sqft, office	Dr. John Smith	private medical office

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**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 purpose(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 singles group every Friday for \$500 each night. Attach additional pages as necessary.)**

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**8.) number of times annually property is available for use by the general public without eligibility restrictions:**

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

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

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**11.) Does the organization offer its services or make its facilities available to those who cannot afford to pay?** No  Yes  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.

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**12.) How does the organization use the income derived from its activities or rental of its facilities?**  
Attach a copy of last year's financial statement.

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**13.) Statement of equipment, leased and owned in your possession on April 1<sup>st</sup>:**

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

If on April 1st, 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.

**Checklist:**

- Attach audited annual financial reports for the prior year, detailing general revenue and expense items (and complete attachment #2).
- Attach Articles of Incorporation, with any amendments.
- Attach Bylaws and Charter.
- Attach Property Deed(s).
- 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.
- Attach evidence of IRS tax exempt status, Section 501 application, if applicable.
- Attach a list of all personnel positions and salary ranges and salaries paid for each position.
- Attach statutory authority for exemption requested.
- Each question has been answered or addressed.

**14.) 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: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Email: \_\_\_\_\_

**NOTE: A separate application form must be filed for each parcel of land.** If a parcel has several buildings with different uses, then a form must be completed for each building. Attach additional pages as necessary to completely answer each question. **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.**

## **ATTACHMENT 1: PUBLIC BENEFIT & ORGANIZATIONAL PURPOSE**

**Public benefit: Describe the Public Benefit derived for 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)

**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.

**ATTACHMENT 2: ASSETS, FUNDING SOURCES & PUBLIC BENEFIT EXPENDITURES****Indicate funding sources and degree of public benefit/exempt purposes expenditures.**

<b>Assets &amp; funding sources</b>	<b>Percent</b>	<b>Dollar amount</b>	<b>Attach Detail:</b>
Private donations			
Trust fund(s) income			
Private foundation grants			(explain why received)
Other public money			(explain why received)
Fees for services			(explain why received)
Other _____			
Other _____			
<b>Total:</b>	100%	\$ _____	

Trust fund(s) – principle \_\_\_\_\_ (detail each trust fund)

Is/are the trust fund(s) able to be used for operating or other expenses? No  Yes Comments: \_\_\_\_\_  
\_\_\_\_\_

<b>Public Benefit/Exempt Purpose Expenditures</b>	<b>Percent</b>	<b>Dollar amount</b>	<b>Attach Detail:</b>
Monetary donations			
In kind donations			
Spent on public benefit works			
Spent on administration			
Physical plant expenditures			
Other _____			
Other _____			
<b>Total:</b> (=100% of funding)	100%	\$ _____	

Comments: \_\_\_\_\_  
\_\_\_\_\_