

# ANNUAL REAL PROPERTY TAX EXEMPTION VERIFICATION INSTRUCTIONS

## WHAT MUST BE DONE?

By September 1 of each year, and *before* any exemption application or renewal is due, the following items must be cared for by the secretary of the congregation holding title to your Kingdom Hall property or any other real property:

- Verify that the congregation's property is still exempt from real property tax or that any lawfully owed taxes or special assessments are paid.
- Submit any required exemption or renewal forms to the tax office.
- Update the tax office with the congregation's *current* mailing address and any other needed information.

**Note: Property tax exemptions have been lost because time-sensitive notices were sent to old mailing addresses.**

## REAL PROPERTY TAX EXEMPTION VERIFICATION PROCESS

- (1) Check the exemption status of each congregation-owned property using one of the methods below.
- (2) Document the status of each property using an *Annual Real Property Tax Exemption Verification Record*.
- (3) Take any needed corrective action.
- (4) Immediately provide the coordinator of the body of elders and maintenance coordinator or operating committee chairman with copies of the completed *Annual Real Property Tax Exemption Verification Record*.

**Note: If the congregation owns properties in multiple counties or cities, please check with each tax office.**

### WEBSITE VERIFICATION

1. Search each property on the tax office's website using the property address, parcel number, or the titleholder's name.
2. The property page should clearly identify the property by parcel number or address and indicate whether the property is exempt from property tax. If the property is exempt, then print a copy of the webpage for your property file.
3. If you are unable to confirm the exemption status online, then confirm the exemption by phone call or in person.
4. If the property is not exempt, follow the instructions on the next page.

### TELEPHONE VERIFICATION

1. Call the tax office by telephone and tell the clerk you want to confirm that the congregation's property is still exempt from property tax and that there are no payments due.
2. Provide the clerk with each property's parcel number. The tax office uses parcel numbers to identify properties. If you cannot locate the parcel number(s), provide the clerk with each property address.
3. If the property is still exempt and no payments are due, make a record of the telephone call, including the date and the clerk's name. The titleholding congregation should keep a copy of the record in its property file.
4. If the property is not exempt, follow the instructions on the next page.

### IN-PERSON VERIFICATION

1. Visit the tax office and tell the clerk you want to confirm that the congregation's property is still exempt from property tax and that there are no payments due.
2. Provide the clerk with each property's parcel number. The tax office uses parcel numbers to identify properties. If you cannot locate the parcel number(s), provide the clerk with each property address.
3. If the property is still exempt and no payments are due, ask for proof of this—for example, a printout of your property record or a tax bill with a zero balance. If the clerk is unable to provide documented proof, make a record of the visit, including the date and the clerk's name. The titleholding congregation should keep a copy of the record in its property file.
4. If the property is not exempt, follow the instructions on the next page.