

Tax Exempt Organizations

This is the year in which scientific, education, literary, historical, charitable, open space land preservation organizations, and cemetery property held in trust for a religious organization are required to refile for property tax exemption status. Exemptions granted apply to listed real estate, personal property and motor vehicles. Quadrennial forms are due on or before November 1, 2021.

If a Tax Exempt Application is not filed on or before November 1, 2021 an organization may apply to the Assessor for a filing date extension pursuant to Connecticut General Statute §12-87a. When an extension is granted, a late filing fee of thirty-five dollars (\$35.00), payable to the Treasurer of the municipality in question, must accompany such Tax Exempt Application.

Failure to file in a timely manner leaves the town no alternative but to remove any prior exempt status.

Organizations are required to state the purpose of the organization and provide copies of their charter and by-laws. Income sources are to be reported. The organization must list the exact provision of the Connecticut General Statutes under which they are claiming exemption and cannot simply state "12-81" because there are seventy-nine different sub-sections of 12-81 and some sub-divisions, 12-81(7) for example, cover five (5) very different types of property (scientific, educational, literary, historical or charitable purposes).

Therefore, if you are requesting an exemption for scientific, you should state: **12-81(7) (scientific).**

You must answer every question on the application.

In the event a portion of an organization's property is rented, leased, or rented out "occasionally", it must fully stated and explained on the Quadrennial form as to the nature of the rental agreement(s) use and income.

The following are a listing of documents to support the tax exempt status:

- IRS document (most recent) recognizing the organization as tax exempt under 26 U.S.C. Sec. 501 (c) or 501 (d).
- State of Connecticut Sales Tax Exemption.
- Evidence that corporation has timely filed its biennial return naming officers & directors with the Secretary of State.
- Certificate of Need from Connecticut Office of Health Care Access.
- Certified copy by authorized officer of corporate charter and by-laws or good faith equivalent if applicant is not corporation.
- Signed federal and/or state income tax returns, with all schedules attached for most current year.
- Audited financial statements for the latest available year.
- Description of each source of revenue, e.g., rents, fees, grants, charges, gifts, donation and the like, generated by or for each use of all real and/or personal property.
- Description of all uses of real and/or personal property, owned or leased, of which an exempt activity is a part, whether or not exemption is requested for any such use or uses.

- Personal property declaration for the current year **REQUIRED ANNUALLY** and complete listing of all Connecticut registered motor vehicles.
- Copies of funding requests made to public institutions or private parties in the current tax year and prior tax year of the applicant.
- Evidence of compensation in money or in-kind paid to officers, directors and/or employee of the applicant.
- Evidence that the property is used as claimed

Failure to file in a timely manner must result in the removal or denial of tax exempt status.

Organizations that failed to file timely may be granted an extension of time to file if request is made within sixty days of the filing deadline (November 1st) and have submitted proof of substantial compliance and the required report forms. The request must accompany a late fee of thirty-five dollars.

Quadrennial Tax Exempt Organization Application (M3) may be downloaded from the CAAO website located here:

<https://caao.com/assessment-forms/>