

**TAX-EXEMPT APPLICATION
TOWN OF POMFRET
ASSESSOR'S OFFICE**

Applications for exemption on the October 1, 2021 Grand List are due by November 1, 2021.

A tax-exempt application of charitable and of certain other organizations is required by CGS 12-81 and 12-87. An application must be filed every four years in order to continue receiving tax-exempt status. An additional application must be filed in any assessment year when seeking exemption for property acquired since the previous application, or when seeking exemption for previously non-exempt property. Applications must be filed with the Assessor in each town in which exempt property is situated and owned as of the assessment date of October 1st. **Applications must show all property for which exempt status is sought (real estate, personal property, and motor vehicles), and must be filed with the Assessor on or before November 1st.**

Return completed form to: Town of Pomfret
Assessor's Office
5 Haven Rd.
Pomfret Center, CT 06259

If you have any questions, please contact our office at:
860-974-1674
tina.corriveau@pomfretct.gov
Mon. – Wed. 8:30 AM to 5:00 PM

Application Type: ☐ Initial Application ☐ Quadrennial Report (Renewal) ☐ Additional Report (Interim)

Name of Organization: _____

Mailing Address: _____ Contact Person: _____

Phone: _____ Email: _____

1. What are the purposes of this organization? (Submit copy of the charter and bylaws) _____

2. Exemption is claimed in accordance with which section of the Connecticut General Statutes? _____

Charitable Organizations	12-81(7)	Agricultural Societies	12-81(10)	Cemetery Use	12-81(11)
Educational Organizations	12-81(7)	Horticultural Organization	12-81(10)		
Historical Organizations	12-81(7)	Hospitals	12-81(16)		
Literary Organizations	12-81(7)	Sanatoriums	12-81(16)		
Scientific Organizations	12-81(7)	Religious	12-81(12-15)		

3. Is the gross income of such corporation **ENTIRELY** devoted to scientific, educational, literary, historical, charitable, or hospital purposes (if not an agricultural, horticultural, or cemetery society)? YES or NO

4. Last fiscal year end date: _____ Gross income for fiscal year: _____ Gross expenses for fiscal year: _____

5. Amount and percentage of income used for purposes other than for which exemption is claimed? \$ _____ % _____

6. Identify sources of income as percentage of total: Donations: _____ % Fees: _____ % Rentals: _____ % Grants: _____ %

Local, state, or federal government subsidies: _____ % Other (describe): _____

7. Identify expenses as percentage of total: Salaries: _____ % Maintenance: _____ % Rent: _____ % Mortgage: _____ %

Other (describe): _____

8. Agricultural/horticultural societies only: if such corporation is receiving from the state reimbursement in part for cash premiums given at an agricultural or horticultural exhibition held by it in the state, enter last date reimbursement was received: _____

9. Cemetery organization only: is gross income entirely devoted to cemetery purposes? YES or NO

Organization Name: _____

10. Is any officer, member, or employee of this organization receiving, or may she at any future time, even in the event of a dissolution, receive any pecuniary profit from its operations, except reasonable compensation paid for services in effecting one or more of its purposes, or as a proper beneficiary of its strictly charitable purposes? YES or NO

If yes, describe the manner in which such individual pecuniary profit may be received. _____

11. What would be the disposition of profit which the organization might make? _____

12. Does organization's charter contain provisions relative to the disposition of incidental profit? YES or NO

If yes, highlight pertinent sections in the charter. If no, explain. _____

13. What would become of the property of such organization in the event of its dissolution? _____

14. Does organization's charter contain provisions relative to its dissolution? YES or NO

If yes, highlight pertinent sections in the charter. If no, explain. _____

15. Has the organization filed a federal and/or state income tax return for the current fiscal year? YES or NO

If yes, attach copy. If no, attach **most recent** income tax return.

16. Specify book and market values of tangible personal property (**property other than real estate and motor vehicles**) of such organization as of

October 1, 2021. Book: _____ Market: _____

17. Is all tangible personal property devoted to carrying out purposes for which exemption is claimed? YES or NO

If no, list each item on a separate sheet of paper including description, property code, year acquired, and original cost.

18. List all **real estate** owned by the organization.

Location	Acreage	Use

19. Is all real estate being used exclusively for carrying out purposes for which exemption is claimed? YES or NO

If no, list those not used for stated purpose.

Location	% time used for other purposes	Use

20. Does the reporting organization own any real estate for which no income is derived on the land of which suitable buildings are in the **progress of construction**, which real estate is exempt from taxation under the first sentence of section 12-88 of the general statutes? YES or NO

If yes, explain purposes. _____

Organization Name: _____

21. Is any portion of the real estate rented, leased, or otherwise occupied by other than the reporting organization? YES or NO
If yes, describe below.

Location	Area Occupied By Others	Occupant's Name

22. List all registered motor vehicles.

Year	Make	Model	VIN	Plate #	Use

23. Are the motor vehicles listed used exclusively for carrying out purposes for which exemption is claimed?? YES or NO

If no, describe below.

VIN	Plate #	Other Use	% of Time Used for Other Purposes

24. List any other Connecticut municipality that has granted the organization an exemption per statutes referenced in this application.

Municipality	# of Properties	Use	Orig. Date Exempt

25. List any other Connecticut municipality that has denied the organization an exemption per statutes referenced in this application.

Municipality	# of Properties	Reason for Denial	Date of Denial

26. Has organization received a "Certificate of Need" from the Connecticut Office of Health Care Access? YES or NO

If yes, attach current copy (less than two years old). If no, explain. _____

Organization Name: _____

27. Has organization received a State of Connecticut Sales Tax Exemption? YES or NO

If yes, attach a copy. If no, explain. _____

28. Has organization received an exemption from the IRS in accordance with Section 501(c) or 501(d)? YES or NO

If yes, attach a copy. If no, explain. _____

CHECKLIST OF DOCUMENTS TO BE INCLUDED WITH YOUR TAX-EXEMPT APPLICATION:

_____ 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 recently completed return.

_____ 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.

_____ List of top ten highest paid employees and their salary/compensation.

_____ 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.

I do hereby declare under oath that according to the best of my knowledge, remembrance, and belief, this report is true.

Signed (Treasurer or other CFO): _____ Date: _____

Title: _____ Print Name: _____

Subscribed and sworn to before me this _____ day of _____, 20_____

Signature of Notary Public: _____

Date Commission Expires: _____ Printed Name of Notary Public: _____

THIS AREA FOR OFFICE USE ONLY

Signed: _____ Date: _____ Determination: Approved or Denied

Reason for denial: _____

Sec. 12-81. Exemptions. The following-described property shall be exempt from taxation:

(7) Property used for scientific, educational, literary, historical, charitable or open space land preservation purposes. Exception.

(A) Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes or for the purpose of preserving open space land, as defined in section 12-107b, for any of the uses specified in said section, that is owned by any such corporation, and the personal property of, or held in trust for, any such corporation, provided (i) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (ii) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. The real property shall be eligible for the exemption regardless of whether it is used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes;

(B) On and after July 1, 1967, housing subsidized, in whole or in part, by federal, state or local government and housing for persons or families of low and moderate income shall not constitute a charitable purpose under this section. As used in this subdivision, "housing" shall not include real property used for temporary housing belonging to, or held in trust for, any corporation organized exclusively for charitable purposes and exempt from taxation for federal income tax purposes, the primary use of which property is one or more of the following: (i) An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing for homeless, retarded or mentally or physically handicapped individuals, or for battered or abused women and children; (iv) housing for ex-offenders or for individuals participating in a program sponsored by the state Department of Correction or Judicial Branch; and (v) short-term housing operated by a charitable organization where the average length of stay is less than six months. The operation of such housing, including the receipt of any rental payments, by such charitable organization shall be deemed to be an exclusively charitable purpose;

(10) Property belonging to agricultural or horticultural societies. Subject to the provisions of sections 12-87 and 12-88, property belonging to, or held in trust for, an agricultural or horticultural society incorporated by this state which is used in connection with an annual agricultural fair held by a nonprofit incorporated agricultural society of this state or any nonprofit incorporated society of this state carrying on or promoting any branch of agriculture, provided (A) said society shall pay cash premiums at such fair amounting to at least two hundred dollars, (B) said society shall file with the Commissioner of Agriculture on or before the thirtieth of December following said fair a report in such detail as the commissioner may require giving the names of all exhibitors and the amount of premiums, with the objects for which they have been paid, which statement shall be sworn to by the president, secretary or treasurer of the society, (C) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof except reasonable compensation for services in the conduct of its affairs, and (D) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. For purposes of this subsection, "fair" means a bona fide agricultural exhibition designed, arranged and operated to promote, encourage and improve agriculture by offering premiums and awards for the best exhibits of two or more by the following branches of agriculture: Crops, livestock, poultry, dairy products and homemaking;

(11) Property held for cemetery use. Subject to the provisions of section 12-88, tangible property owned by, or held in trust for, a religious organization, provided such tangible property is used exclusively for cemetery purposes; donations held in trust by a municipality, an ecclesiastical society or a cemetery association, the income of which is to be used for the care or improvement of its cemetery, or of one or more private burial lots within such cemetery. Subject to the provisions of sections 12-87 and 12-88, any other tangible property used for cemetery purposes shall not be exempt, unless (a) such tangible property is exclusively so used, and (b) no officer, member or employee of the organization owning such property receives or, at any future time, shall receive any pecuniary profit from the cemetery operations thereof except reasonable compensation for services in the conduct of its cemetery affairs, and (c) in 1965, and quadrennially thereafter, a statement on forms prepared by the assessor shall be filed on or before the last day required by law for the filing of assessment returns with the local board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated;

(12) Personal property of religious organizations devoted to religious or charitable use. Personal property within the state owned by, or held in trust for, a Connecticut religious organization, whether or not incorporated, if the principal or income is used or appropriated for religious or charitable purposes or both;

(13) Houses of religious worship. Subject to the provisions of section 12-88, houses of religious worship, the land on which they stand, their pews, furniture and equipment owned by, or held in trust for the use of, any religious organization;

(14) Property of religious organizations used for certain purposes. Subject to the provisions of section 12-88, real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a daycare facility, a Connecticut nonprofit camp or recreational facility for religious purposes, a parish house, an orphan asylum, a home for children, a thrift shop, the proceeds of which are used for charitable purposes, a reformatory or an infirmary or for two or more of such purposes;

(15) Houses used by officiating clergymen as dwellings. Subject to the provisions of section 12-88, dwelling houses and the land on which they stand owned by, or held in trust for, any religious organization and actually used by its officiating clergymen;

(16) Hospitals and sanatoriums. Subject to the provisions of section 12-88, all property of, or held in trust for, any Connecticut hospital society or corporation or sanatorium, provided (A) no officer, member or employee thereof receives or, at any future time, shall receive any pecuniary profit from the operations thereof, except reasonable compensation for services in the conduct of its affairs, and (B) in 1967, and quadrennially thereafter, a statement shall be filed by such hospital society, corporation or sanatorium on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors;

(49) Nonprofit camps or recreational facilities for charitable purposes. Subject to the provisions of subdivision (7) of this section and section 12-88, real property and its equipment owned by or held in trust for any charitable corporation exclusively used as a nonprofit camp or recreational facility for charitable purposes; provided at least seventy-five per cent of the beneficiaries of its strictly charitable purposes using such property and equipment in each taxable year were bona fide residents of the state at the time of such use. During the month preceding the assessment date of the town or towns where such camp or facilities are located, such charitable corporation shall submit to the assessors of such town or towns a statement under oath in respect to such residence of such beneficiaries using such facilities during the taxable year ending with the month in which such statement is rendered, and, if the number of such beneficiaries so resident in Connecticut did not equal or exceed such seventy-five per cent, such real property and equipment shall not be exempt during the next ensuing taxable year. This subdivision shall not affect the exemption of any such real property or equipment of any such charitable corporation incorporated under the laws of this state granted prior to May 26, 1961, where such property and equipment was actually in use for such recreational purposes prior to said date;

Sec. 12-87. Additional report. Property, when taxable. During any year for which a report is not required by subdivisions (7), (10) and (11) of section 12-81, a report shall be filed during the time prescribed by law for the filing of assessment lists next succeeding the acquiring of property not theretofore made exempt by said subdivisions. Property otherwise exempt under any of said subdivisions and this section shall be subject to taxation until the requirements of said subdivisions and of this section have been complied with.

Sec. 12-87a. Quadrennial property tax exemption statements; extension of time to file. Whenever any organization claiming exemption from property tax under the provisions of subdivision (7), (10), (11) or (16) of section 12-81 has not filed within the time prescribed, a quadrennial statement concerning such claim for exemption as required in said subdivisions, the assessor or board of assessors of the municipality in which the property is situated, upon receipt of proof of substantial compliance by such organization with the requirements concerning submission of such statement, may allow an extension of time not exceeding sixty days within which such statement may be filed, provided whenever an extension of time is so allowed, such organization shall pay a fee of thirty-five dollars for late-filing to the municipality in which the property with respect to which such statement is submitted is situated.

Sec. 12-88. When property otherwise taxable may be completely or partially exempted. Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

Sec. 12-89. Assessors to determine exemptions The board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements filed with it and required by sections 12-81 and 12-87 from scientific, educational, literary, historical, charitable, agricultural and cemetery organizations, shall determine what part, if any, of the property claimed to be exempt by the organization shall be in fact exempt and shall place a valuation upon all such property, if any, as is found to be taxable, provided any property acquired by any tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition. Any organization filing a tax-exempt statement, aggrieved at the action of the assessor or board of assessors, may appeal, within the time prescribed by law for such appeals, to the board of assessment appeals. Any such organization claiming to be aggrieved by the action of the board of assessment appeals may, within two months from the time of such action, make application in the nature of an appeal therefrom to the superior court for the judicial district in which such property is situated.

Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax. Any organization claiming exemption from property tax in any municipality in which real or personal property belonging to such organization is situated, which exemption is claimed with respect to all or a portion of such property under the provisions of any of the subdivisions (7), (8), (10), (11), (12), (13), (14), (15), (16), (18), (27), (29), (49) or (58) of section 12-81, may be required upon request, at any time, by the assessor or board of assessors in such municipality to submit evidence of certification from the Internal Revenue Service, effective at the time of such request and in whatever form s then in use under Internal Revenue Service procedure for purposes of such certification, that such organization has been approved for exemption from federal income tax as an exempt organization under Section 501(c) or 501(d) of the Internal Revenue Code.