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Chesterfield, VA 23832

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CHESTERFIELD COUNTY DEPARTMENT OF REAL ESTATE ASSESSMENTS

REAL ESTATE TAX EXEMPTION INFORMATION AND APPLICATION PACKAGE

Attached you will find an application and affidavit for Real Property Tax Exemption which is the first step in the process of assigning the proper tax classification to your property.

Before completing the application and the affidavit, please read carefully the Fact Sheet that provides you with information on the qualifications, criteria and process of acquiring a tax-exempt classification for real property in Chesterfield County.

The data provided by your organization in this application package is for the purpose of aiding our department in accurately determining the correct tax classification of certain properties in Chesterfield County. This is in accordance with Article X, Section 6 of the Constitution of Virginia and Chapter 36 of the Code of Virginia 58.1 Title Taxation.

Submitting this application for Real Property Tax Exemption **does not** release the owner from the responsibility of timely payment of real estate taxes prior to official approval. A field inspection(s) will be conducted as a part of the application process.

A separate application must be submitted for each parcel that is to be considered for tax exemption.

To submit your application, you may bring the application to our office or mail to:

**The Department of Real Estate Assessments
C/o Ms. Linda Humphries
P.O. Box 40
Chesterfield, Virginia 23832**

**FACT SHEET FOR
EXEMPTION OF REAL ESTATE
IN CHESTERFIELD COUNTY**

1. Property owned by a church or religious organization is not automatically exempt from taxation based solely on the fact that the property is owned by a church or religious organization. This is in accordance with Article X, § 6(a)(2) and 6(a)(6) of the Constitution of Virginia and the Code of Virginia Title Taxation § 58.1 – 3606 & 3617.
2. The Code of Virginia sets out that exemption is the exception and that exemptions are to be strictly construed. If there is any doubt, the doubt must be resolved against the party claiming the exemption. The owner of the property has the burden of proving that the property meets the qualifications for the exemption.
3. Property owned by a church must be actively and exclusively used for charitable, religious or educational purposes to qualify for real property exemption.
4. When qualifying uses are limited to a portion of a parcel, only that portion being actively and exclusively used for religious purposes will be granted exemption.
5. The property owner is responsible for reporting the detailed uses of the property in accordance with the Code of Virginia as well as the amount of land that is attributable to each specified use. (Example: a church owns a 5.0-acre parcel of land. .250 acres constitutes the area of the parcel where the church and education buildings are positioned; 2.50 acres are used for parking; 1.0 acre for youth and children's activities consisting of a ball field, playground and picnic area and the remaining 1.25 acres of the parcel is not being used for religious purposes.) In this example, 3.750 acres would be granted exemption and 1.25 acres would remain in a taxable classification and assessed at fair market value.
6. A field inspection of the subject property(s) will be conducted as a part of the application process to assist in accurately defining the classification of the property. Should there be vacant land (no structures) but use has been claimed by the organization, physical evidence of the stated use and the amount of area for the designated use will be verified. Example: Trails for prayer and meditation need to be physically well defined and easily accessible for all who use it. Trails need to be included as a part of the site plan and should include the amount of acreage included and their geographic location on the property. If trails are developed on a parcel that has already been developed and is an addition to the current use of a parcel, a separate site plan containing the amount of acreage included in the trail and the geographic location of the trails is to be submitted.

7. When an organization is planning to build a church or related building (ex: family center) that would qualify for exemption once in use, the following is the minimum criteria for beginning the application process.
 - Approved site plan
 - Issuance of Building Permit(s)
 - Actual site work must have begun (grading)
8. Construction must be completed within a reasonable time frame.
9. In the case of new construction or renovation that will qualify for exemption, the exemption will be processed when the organization commences qualifying use of the property, but the exemption will be made retroactive to the commencement of construction.
10. It is very important for the organization to complete both the application and the affidavit in full. Both documents must be notarized.
11. Please include on the application and the affidavit the name of the person who is to be considered the contact person during the application process.



Chesterfield County Department of Real Estate Assessments
APPLICATION FOR REAL ESTATE TAX EXEMPTION
FOR QUALIFYING CLASSIFICATIONS OR DESIGNATIONS
(Religious Organizations, Private Schools, Etc.)

Parcel ID#: _____ Acreage: _____

Property Owner: _____

Mailing Address: _____

Legal Description: _____

1. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes _____ No _____

(a) If yes, attach a copy of the charter.

(b) By what specific section of the Constitution and Code of Virginia do you claim this exemption?

2. For what purpose is the ownership chartered, incorporated or otherwise in existence:

3. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations. (If more space is needed, please use the back of this page).

4. Does any other individual, organization, association or corporation occupy or use any part of the premises?

Yes _____ No _____

If yes, give details: (How often, what part of the building or property, name of organization)

5. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred?

Yes _____ No _____

If yes, please give detail: _____

6. Does your ownership group have an exemption under the U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes _____ No _____

7. (a) If yes, give date of Internal Revenue ruling: _____

(b) Give Internal Revenue Identification number: _____

8. REQUIRED DOCUMENTATION

(a) Attached to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from _____ to _____.

(b) Attach a copy of the organizations Constitution, By-Laws, Articles of Corporation, etc.

(c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.

(d) If investments such as stock, bonds, and etc. are reflected on the financial statement, attach a list of all such investments: name of stock, date received and value.

**STATE OF VIRGINIA
COUNTY OF CHESTERFIELD**

Name of Organization: _____

Application completed by: _____

Title: _____ Date Submitted: _____

Contact person: _____ Telephone Number: _____

ATTESTATION

_____ being duly sworn, deposes and says

that as the _____ of the
Title

Legal name of ownership organization

under the penalty of law, certify that this application and any attachments hereto have been examined
by me and all information is true and correct.

Signature of Officer

Subscribed and sworn to before me this _____ day of _____, 2_____.

Notary Public

My commission expires _____



Chesterfield County Department of Real Estate Assessments
APPLICATION FOR REAL ESTATE TAX EXEMPTION
ADDENDUM

6701 Mimms Loop
P. O. Box 40
Chesterfield, VA 23832

Telephone: (804) 748-1321
Fax: (804) 717-6278
Email: assessor@co.chesterfield.va.us

AFFIDAVIT OF USE

Parcel ID# _____ Acreage: _____

Name of Organization: _____

If qualifying under religious purposes, the Code of Virginia states that real property owned by a church or religious organization and used for religious purposes can qualify for real property tax exemption. Only that portion of the property actually in use for religious purposes (ex: worship, Sunday School, youth activities, parking, picnic areas, etc.) can qualify. If an exemption is being requested on more than one parcel, a separate affidavit must be filed for each parcel.

Provide the amount of acreage being used at this time, the description of use and the date use began for each portion. See examples of use above.

Table with 3 columns: Acreage, Description of Use, Beginning Date. Multiple rows for data entry.

I, _____, an appointed or elected Trustee/Officer for the above named organization, attest to the fact that all or a portion of the property described above is currently being used as described above.

Signature of Trustee/Officer: _____

Title: _____ Date: _____

Subscribed and sworn to before me this _____ date of _____, 2_____.

Notary Public

My commission expires _____