

REAL ESTATE EXEMPT STATUS UPDATE FORM

DEKALB COUNTY BOARD OF ASSESSORS

Maloof Annex - 1300 Commerce Drive

Decatur, GA 30030 Telephone: 404-371-0841

PLEASE COMPLETE AND MAIL TO BOARD OF ASSESSORS FOR CONTINUED EXEMPTION

CONTACT INFORMATION

MAILING ADDRESS:
PROPERTY ADDRESS:
PARCEL ID # (PIN):
CONTACT PERSON EMAIL ADDRESS:
TELEPHONE NUMBER:
PLEASE CHECK THE CURRENT QUALIFYING USE FOR EXEMPTION:
E0 - NON-PROFIT HOME FOR AGED OR MENTALLY HANDICAPPED:
E1 – PUBLIC PROPERTY
E2 - PLACES OF RELIGIOUS WORSHIP:
E2 - NO RENT RESIDENCES OWNED BY RELIGIOUS GROUP:
E3 - PURELY PUBLIC CHARITIES:
E4 - PLACES OF RELIGIOUS BURIAL:
E5 - NON-PROFIT HOSPITALS:
E6 – EDUCATIONAL INSTITUTION
E9 - OTHER:
Please describe the CURRENT USE of the property:

Comments:

Charitable Institutions – In determining whether property qualifies for exemption as an institution of "purely public charity" three factors must be considered and must coexist. First, the owner must be an institution devoted entirely to charitable pursuits; second, the charitable pursuits of the owner must be for the benefit of the public; and third, the use of the property must be exclusively devoted to those charitable pursuits. York Rite Bodies v. Board of Equalization, 261 GA. 558,408 S.E. 2d 699 (1991).

CALL 404 371-0841 if you have questions.