

## TIMELY APPLICATIONS FOR PROPERTY TAX EXEMPTIONS

Church leaders should pay special attention to property tax exemption requirements when purchasing a building or land, even from another church or charity. Here are some important tips:

- Do not assume that a property tax exemption automatically "goes with the land" to a new owner.
- When purchasing property, be sure your church's mailing address is correctly listed on the deed, since this is the address typically used by the assessor's office.
- If you do not hear from the assessor's office within a reasonable time after acquiring property, this may indicate a problem with the property's tax exemption that should be addressed promptly.
- Find out what requirements must be met in order for newly acquired church property to become exempt from property taxes.
  Go to the assessor's office and obtain the necessary forms.
- Confirm that the assessor's office has the correct address for the church. And, just as importantly, be sure the assessor's office has the correct name of the church. It is common for churches to change their name from time to time, and this can result in confusion when important notices are received at the church's correct address but to an addressee whose name is unfamiliar to the person opening mail in the church office.
- Periodically contact the assessor's office to confirm the exempt status of church property as well as the church's name and address.
- The services of an attorney can be helpful in obtaining and maintaining a church's exemption from property taxes.