50-State Property Tax Exemptions Survey

Last Updated: November 10, 2026

Editor's Note: Listed below are the property tax exemptions of all 50 states pertaining to property owned by religious organizations. All laws are subject to change. To determine the current text of any statute, you should visit a library, contact your local or county property tax office, check the website maintained by your state department of revenue, or consult with an attorney.

State	Exemption text and tracked editorial updates
ALABAMA	**Code § 40-9-1. Persons and property generally (2022)** The following property and persons shall be exempt from ad valorem taxation and none other: (1) All . . . cemeteries, all property, real and personal, used exclusively for religious worship, for schools or for purposes purely charitable; provided, that property, real or personal, owned by any educational, religious or charitable institution, society or corporation let for rent or hire or for use for business purposes shall not be exempt from taxation, notwithstanding that the income from such property shall be used exclusively for education, religious or charitable purposes. . . . (6) The libraries of ministers of the gospel, all libraries other than those of a professional character and all religious books kept for sale by ministers of the gospel and colporteurs.
ALASKA	**Stat. § 29.45.030. Required exemptions (2018)** (a) The following property is exempt from general taxation: . . . (3) property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. . . . (b) In (a) of this section, "property used exclusively for religious purposes" includes the following property owned by a religious organization: (1) the residence of an educator in a private religious or parochial school or a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization; for purposes of this paragraph, "minister" means an individual who is (A) ordained, commissioned, or licensed as a minister according to standards of the religious organization for its ministers; and (B) employed by the religious organization to carry out a ministry of that religious organization; (2) a structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital; (3) lots required by local ordinance for parking near a structure defined in (2) of this subsection. (c) Property described in (a)(3) or (4) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.
ARIZONA	**Rev. Stat. Ann. § 42-11109. Property subject to taxation; exceptions (2023)** Property or buildings that are used or held primarily for religious worship, including land, improvements, furniture and equipment, are exempt from taxation if the property is not used or held for profit. Within ten days after receiving an initial affidavit of eligibility submitted . . . by a nonprofit organization that owns property used primarily for religious worship, the county assessor, on request, shall issue a receipt for the affidavit. The organization shall file with the assessor the affidavit required by § 42-11152 and evidence of the organization's tax-exempt status under section 501(c)(3) of the Internal Revenue Code when initially claiming the exemption. A nonprofit organization that obtains title to property previously owned by another nonprofit organization and used primarily for religious worship shall comply with §42-11152 to qualify and establish eligibility for exemption. If a nonprofit organization that holds title to property used primarily for religious worship fails to file the affidavit required by § 42-11152 in a timely manner, but otherwise qualifies for exemption, the county board of supervisors, on petition by the organization, shall direct the county treasurer to: 1. Refund any property taxes paid by the organization for a tax year if the organization submits a claim for the refund to the county treasurer within one year after the date the taxes were paid. The county treasurer shall pay the claim within thirty days after it is submitted to the treasurer. The county treasurer is entitled to credit for the refund in the next accounting period with each taxing jurisdiction to which the tax monies may have been transmitted. 2. Forgive and strike off from the tax roll any property taxes and accrued interest and penalties that are due but not paid.

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ARKANSAS	**Stat. § 26-3-301. Property exempt from taxes generally (2019)** All property described in this section, to the extent limited, shall be exempt from taxation: (1) Public school buildings and buildings used exclusively for public worship and the grounds attached to these buildings necessary for the proper occupancy, use, and enjoyment of the buildings, not leased or otherwise used with a view to profit. . . . (3) All lands used exclusively as graveyards or grounds for burying the dead, except those held by any person, company, or corporation with a view to profit or for the purpose of speculation in the sale of the lands. . . . (12)(A) Under the provisions of this section, all dedicated church property, including the church building used as a place of worship, buildings used for administrative or missional purposes, the land upon which the church buildings are located, all church parsonages, any church educational building operated in connection with the church including a family life or activity center, a recreation center, a youth center, a church association building, a day-care center, a kindergarten, or private church school shall be exempt. (B) However, in the event any property is used partially for church purposes and partially for investments or other commercial or business purposes, the property shall be exempt from the ad valorem tax. **Stat. § 26-3-303. Parsonages (1945)** Parsonages owned by churches and used as homes for pastors shall be exempt from all taxes on real property, except improvement district taxes.
CALIFORNIA	**Rev. & Tax Code § 207. Property used exclusively for religious purposes; religious exemption; effective date (1983)** Property used exclusively for religious purposes shall be exempt from taxation. Property owned and operated by a church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade, or for purposes of both schools of collegiate grade and schools less than collegiate grade but excluding property used solely for purposes of schools of collegiate grade, shall be deemed to be used exclusively for religious purposes under this section. The exemption provided by this section is granted pursuant to the authority in subdivision (b) of Section 4 of Article XI of the California Constitution, and shall be known as the “religious exemption.” This section shall be effective for the 1977-78 fiscal year and fiscal years thereafter. **Rev. & Tax Code § 207.1. Personal property leased to church; religious purposes (1998)** Personal property leased to a church and used exclusively for the purposes described in Section 207 shall be deemed to be used exclusively for religious purposes under that section.
COLORADO	**Rev. Stat. § 39-3-106. Property—religious purposes—exemption—legislative declaration (2004)** (1) Property, real and personal, which is owned and used solely and exclusively for religious purposes and not for private gain or corporate profit shall be exempt from the levy and collection of property tax. (2) In order to guide members of the public and public officials alike in the making of their day-to-day decisions, to provide for a consistent application of the laws, and to assist in the avoidance of litigation, the general assembly hereby finds and declares that religious worship has different meanings to different religious organizations; that the constitutional guarantees regarding establishment of religion and the free exercise of religion prevent public officials from inquiring as to whether particular activities of religious organizations constitute religious worship; that many activities of religious organizations are in the furtherance of the religious purposes of such organizations; that such religious activities are an integral part of the religious worship of religious organizations; and that activities of religious organizations which are in furtherance of their religious purposes constitute religious worship for purposes of section 5 of article X of the Colorado constitution. This legislative finding and declaration shall be entitled to great weight in any and every court. **Rev. Stat. § 39-3-106.5. Tax-exempt property—incidental use—exemption—limitations (2013)** (1) If any property, real or personal, which is otherwise exempt from the levy and collection of property tax pursuant to the provisions of section 39-3-106, is used for any purpose other than the purposes specified in sections 39-3-106 to 39-3-113, such property shall be exempt from the levy and collection of property tax if: (a) The property is used for such purposes for less than two hundred eight hours, adjusted for partial usage if necessary on the basis of the relationship that the amount of time and space used for such other purpose bears to the total available time and space, during the calendar year; or (b) The use of the property for such purposes results in either:

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	(I) Less than ten thousand dollars of gross income to the owner of such property which is derived from any unrelated trade or business, as determined pursuant to the provisions of sections 511 to 513 of the federal “Internal Revenue Code of 1986”, as amended; or (II) Less than ten thousand dollars of gross rental income to the owner of such property. (1.5) Notwithstanding the provisions of subsection (1) of this section, for property tax years commencing on or after January 1, 1994, if any property, real or personal, which is otherwise exempt from the levy and collection of property tax pursuant to the provisions of section 39-3-106, is used for any purpose other than the purposes specified in sections 39-3-106 to 39-3-113, such property shall be exempt from the levy and collection of property tax if: (a) The property is used for such purposes for less than two hundred eight hours, adjusted for partial usage if necessary on the basis of the relationship that the amount of time and space used for such other purpose bears to the total available time and space, during the calendar year; or (b) The use of the property for such purposes results in: (I) Less than ten thousand dollars of gross income to the owner of such property which is derived from any unrelated trade or business, as determined pursuant to the provisions of sections 511 to 513 of the federal “Internal Revenue Code of 1986,” as amended; and (II) Less than ten thousand dollars of gross rental income to the owner of such property. (2) Except as otherwise provided in section 39-3-108(3) and subsection (3) of this section, if any property, real or personal, that is otherwise exempt from the levy and collection of property tax pursuant to the provisions of sections 39-3-107 to 39-3-113 is used on an occasional, noncontinuous basis for any purpose other than the purposes specified in sections 39-3-106 to 39-3-113, such property shall be exempt from the levy and collection of property tax if: (a) The property is used for such purposes for less than two hundred eight hours, adjusted for partial usage if necessary on the basis of the relationship that the amount of time and space used for such other purpose bears to the total available time and space, during the calendar year; or (b) The use of the property for such purposes results in less than twenty-five thousand dollars of gross rental income to the owner of such property. (3) The requirement that property be used on an occasional basis in order to qualify for the exemption set forth in subsection (2) of this section shall not apply to property, real or personal, that is otherwise exempt from the levy and collection of property tax pursuant to the provisions of section 39-3-111 that is used for any purpose other than the purposes specified in sections 39-3-106 to 39-3-113. **Rev. Stat. § 39-3-109. Residential property—integral part of tax-exempt entities—charitable purposes—exemption—limitation (2002)** (1) Property, real and personal, which is owned and used solely and exclusively for strictly charitable purposes and not for private gain or corporate profit shall be exempt from the levy and collection of property tax if such property is residential and the structure and the land upon which such structure is located are used as an integral part of a church, an eleemosynary hospital, an eleemosynary licensed health care facility, a school, or an institution whose property is otherwise exempt from taxation pursuant to the provisions of this Part 1 and which is not leased or rented at any time to persons other than: (a) Persons who are attending such school as students; or (b) Persons who are actually receiving care or treatment from such hospital, licensed health care facility, or institution for physical or mental disabilities and who, in order to receive such care or treatment, are required to be domiciled within such hospital, licensed health care facility, or institution, or within affiliated residential units. (2) Persons residing within residential units specified in paragraph (b) of subsection (1) of this section may submit to the administrator, on a form prescribed by the administrator, a certificate signed by a physician licensed to practice in the state of Colorado that the medical condition of such individual requires the individual to reside in such residential unit. If a person residing within such residential unit submits such signed certificate to the administrator pursuant to the provisions of this subsection (2), the portion of such residential property that is utilized by qualified occupants shall be deemed to be property used solely and exclusively for strictly charitable purposes and not for private gain or corporate profit and such portion, but only such portion, shall be exempt under the provisions of subsection (1) of this section. The determination as to what portion of such structure is so utilized shall be made by the administrator on the basis of the facts existing on the annual assessment date for such property, and the administrator shall have the authority to determine a ratio which reflects the value of the nonexempt portion of such structure in relation to the total value of the whole structure and the land upon which such structure is located and which is identical to the ratio of the number of

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	residential units occupied by nonqualified occupants to the total number of occupied residential units in such structure. (2.5) No requirement shall be imposed that use of property which is otherwise exempt pursuant to the provisions of this section shall benefit the people of Colorado in order to qualify for said exemption. (3) Any exemption claimed pursuant to the provisions of this section shall comply with the provisions of section 39-2-117.
CONNECTICUT	**Gen. Stat. § 12-81. Exemptions (2024)** The following-described property shall be exempt from taxation . . . (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 . . . (58) Property leased to a charitable, religious or nonprofit organization. Subject to authorization of the exemption by ordinance in any municipality, any real or personal property leased to a charitable, religious or nonprofit organization, exempt from taxation for federal income tax purposes, provided such property is used exclusively for the purposes of such charitable, religious or nonprofit organization. Gen. Stat. § 12-88. When property otherwise taxable may be completely or partially exempted (1949) 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 therefore 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. [**Editor's Note**: *Lee Memorial Methodist Church of Norwich v. Norwich*, AC 47726 (Conn. App. Mar. 10, 2026), affirmed the exemption of church-owned space exclusively used by an unaffiliated for-profit daycare serving the general public under § 12-81(14), read with § 12-88. The church was not required to operate the daycare in order for the exemption to still apply to it.]
DELAWARE	**Code Ann. title 9, § 8105. Property owned by governmental, religious, educational or charitable agency (1995)** Property belonging to . . . any church or religious society, and not held by way of investment, or any college or school and used for educational or school purposes, except as otherwise provided, shall not be liable to taxation and assessment for public purposes by any county or other political subdivision of this State. Nothing in this section shall be construed to apply to ditch taxes, sewer taxes and/or utility fees. Corporations created for charitable purposes and not held by way of investment that are in existence on July 14, 1988, together with existing and future charitable affiliates of such corporations that are also not held by way of investment, shall not be liable to taxation and assessment for public purposes by any county, municipality or other political subdivision of this State.

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FLORIDA	**Stat. § 196.012. Definitions (2023)** (1) “Exempt use of property” or “use of property for exempt purposes” means predominant or exclusive use of property owned by an exempt entity for educational, literary, scientific, religious, charitable, or governmental purposes, as defined in this chapter. **Stat. § 196.192. Exemptions from ad valorem taxation (2008)** Subject to the provisions of this chapter: (1) All property owned by an exempt entity, including educational institutions, and used exclusively for exempt purposes shall be totally exempt from ad valorem taxation. (2) All property owned by an exempt entity, including educational institutions, and used predominantly for exempt purposes shall be exempted from ad valorem taxation to the extent of the ratio that such predominant use bears to the nonexempt use. (3) All tangible personal property loaned or leased by a natural person, by a trust holding property for a natural person, or by an exempt entity to an exempt entity for public display or exhibition on a recurrent schedule is exempt from ad valorem taxation if the property is loaned or leased for no consideration or for nominal consideration. For purposes of this section, each use to which the property is being put must be considered in granting an exemption from ad valorem taxation, including any economic use in addition to any physical use. For purposes of this section, property owned by a limited liability company, the sole member of which is an exempt entity, shall be treated as if the property were owned directly by the exempt entity. This section does not apply in determining the exemption for property owned by governmental units pursuant to section 196.199. **Stat. § 196.195. Criteria for determining profit or nonprofit status of applicant (2000)** (1) Applicants requesting exemption shall supply such fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year as are requested by the property appraiser or the value adjustment board. (2) In determining whether an applicant for a religious, literary, scientific, or charitable exemption under this chapter is a nonprofit or profit-making venture or whether the property is used for a profit making purpose, the following criteria shall be applied: (a) The reasonableness of any advances or payment directly or indirectly by way of salary, fee, loan, gift, bonus, gratuity, drawing account, commission, or otherwise (except for reimbursements of advances for reasonable out-of-pocket expenses incurred on behalf of the applicant) to any person, company, or other entity directly or indirectly controlled by the applicant or any officer, director, trustee, member, or stockholder of the applicant; (b) The reasonableness of any guaranty of a loan to, or an obligation of, any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by such person, or which pays any compensation to its officers, directors, trustees, members, or stockholders for services rendered to or on behalf of the applicant; (c) The reasonableness of any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding rendition of services, the provision of goods or supplies, the management of the applicant, the construction or renovation of the property of the applicant, the procurement of the real, personal, or intangible property of the applicant, or other similar financial interest in the affairs of the applicant; (d) The reasonableness of payments made for salaries for the operation of the applicant or for services, supplies and materials used by the applicant, reserves for repair, replacement, and depreciation of the property of the applicant, payment of mortgages, liens, and encumbrances upon the property of the applicant, or other purposes; and (e) The reasonableness of charges made by the applicant for any services rendered by it in relation to the value of those services, and, if such charges exceed the value of the services rendered, whether the excess is used to pay maintenance and operational expenses in furthering its exempt purpose or to provide services to persons unable to pay for the services. (3) Each applicant must affirmatively show that no part of the subject property, or the proceeds of the sale, lease, or other disposition thereof, will inure to the benefit of its members, directors, or officers or any person or firm operating for profit or for a nonexempt purpose. (4) No application for exemption may be granted for religious, literary, scientific, or charitable use of property until the applicant has been found by the property appraiser or, upon appeal, by the value adjustment board to be nonprofit as defined in this section. **Stat. § 196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption (2023)**

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	(1) In the determination of whether an applicant is actually using all or a portion of its property predominantly for a charitable, religious, scientific, or literary purpose, the following criteria shall be applied: (a) The nature and extent of the charitable, religious, scientific, or literary activity of the applicant, a comparison of such activities with all other activities of the organization, and the utilization of the property for charitable, religious, scientific, or literary activities as compared with other uses. (b) The extent to which the property has been made available to groups who perform exempt purposes at a charge that is equal to or less than the cost of providing the facilities for their use. Such rental or service shall be considered as part of the exempt purposes of the applicant. (2) Only those portions of property used predominantly for charitable, religious, scientific, or literary purposes shall be exempt. In no event shall an incidental use of property either qualify such property for an exemption or impair the exemption of an otherwise exempt property. (3) Property owned by an exempt organization is used for a religious purpose if the institution has taken affirmative steps to prepare the property for use as a house of public worship. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to a religious use as a house of public worship. For purposes of this subsection, the term “public worship” means religious worship services and those other activities that are incidental to religious worship services, such as educational activities, parking, recreation, partaking of meals, and fellowship. (4) Except as otherwise provided herein, property claimed as exempt for literary, scientific, religious, or charitable purposes which is used for profitmaking purposes shall be subject to ad valorem taxation. Use of property for functions not requiring a business or occupational license conducted by the organization at its primary residence, the revenue of which is used wholly for exempt purposes, shall not be considered profit making. In this connection the playing of bingo on such property shall not be considered as using such property in such a manner as would impair its exempt status. (5)(a) Property owned by an exempt organization qualified as charitable under section 501(c)(3) of the Internal Revenue Code is used for a charitable purpose if the organization has taken affirmative steps to prepare the property to provide affordable housing to persons or families that meet the extremely-low-income, very-low-income, low-income, or moderate-income limits, as specified in section 420.0004. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. (b) 1. If property owned by an organization granted an exemption under this subsection is transferred for a purpose other than directly providing affordable homeownership or rental housing to persons or families who meet the extremely-low-income, very-low-income, low-income, or moderate-income limits, as specified in section 420.0004, or is not in actual use to provide such affordable housing within 5 years after the date the organization is granted the exemption, the property appraiser making such determination shall serve upon the organization that illegally or improperly received the exemption a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that organization in the county, and such property shall be identified in the notice of tax lien. The organization owning such property is subject to the taxes otherwise due and owing as a result of the failure to use the property to provide affordable housing plus 15 percent interest per annum and a penalty of 50 percent of the taxes owed. 2. Such lien, when filed, attaches to any property identified in the notice of tax lien owned by the organization that illegally or improperly received the exemption. If such organization no longer owns property in the county but owns property in any other county in the state, the property appraiser shall record in each such other county a notice of tax lien identifying the property owned by such organization in such county which shall become a lien against the identified property. Before any such lien may be filed, the organization so notified must be given 30 days to pay the taxes, penalties, and interest. 3. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the organization improperly receiving the exemption shall not be assessed a penalty or interest.

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	4. The 5-year limitation specified in this subsection may be extended if the holder of the exemption continues to take affirmative steps to develop the property for the purposes specified in this subsection.
GEORGIA	**Code § 48-5-41. Property exempt from taxation (2024)** (a) The following property shall be exempt from all ad valorem property taxes in this state . . . (2.1)(A) All places of religious worship; and (B) All property owned by and operated exclusively as a church, an association or convention of churches, a convention mission agency, or as an integrated auxiliary of a church or convention or association of churches, when such entity is qualified as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and such property is used in a manner consistent with such exemption under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; (3) All property owned by religious groups and used only for single-family residences when no income is derived from the property. . . . (d)(1) Except as otherwise provided in paragraph (2) of this subsection, this Code section, excluding paragraph (1) of subsection (a) of this Code section, shall not apply to real estate or buildings which are rented, leased, or otherwise used for the primary purpose of securing an income thereon and shall not apply to real estate or buildings which are not used for the operation of religious, educational, and charitable institutions. Donations of property to be exempted shall not be predicated upon an agreement, contract, or other instrument that the donor or donors shall receive or retain any part of the net or gross income of the property. (2) With respect to paragraph (4) of subsection (a) of this Code section, a building which is owned by a charitable institution that is otherwise qualified as a purely public charity and that is exempt from taxation under section 501(c)(3) of the Internal Revenue Code and which building is used by such charitable institution exclusively for the charitable purposes of such charitable institution, and not more than 15 acres of land on which such building is located, may be used for the purpose of securing income so long as such income is used exclusively for the operation of that charitable institution.
HAWAII	**The Hawaii legislature concluded that article VIII, section 3, of the state constitution provides that the taxation of real property in the state has been transferred to the several counties.** Pursuant to the Supreme Court of Hawaii's decision in *State ex Anzai v. City & County of Honolulu*, 57 P.3d 433 (2002), the need for numerous provisions in the Hawaii Revised Statutes governing the taxation of real property in the state lapsed decades ago, and those provisions are no longer of any force or effect. As an example, the City and County of Honolulu provides a real property tax exemption for properties owned, or properties leased for one or more years, by a church or house of worship and used exclusively for religious purposes. Properties include places of worship, parsonages, and church grounds. Any portion of the property used for commercial or income-producing activities is taxed proportionally. The house of worship must file an application with the City and County of Honolulu Real Property Assessment Division and provide a copy of the deed or recorded lease, an IRS 501(c)(3) determination letter, and a detailed description or diagram of how the property is used.
IDAHO	**Code § 63-602B. Property exempt from taxation—religious corporations or societies (2008)** (1) The following property is exempt from taxation: property belonging to any religious limited liability company, corporation or society of this state, used exclusively for and in connection with any combination of religious, educational, or recreational purposes or activities of such religious limited liability company, corporation or society, including any and all residences used for or in furtherance of such purposes. (2) If the entirety of any property belonging to any such religious limited liability company, corporation or society is leased by such owner, or if such religious limited liability company, corporation or society uses the entirety of such property for business or commercial purposes from which a revenue is derived, then the same shall be assessed and taxed as any other property. If any such property is leased in part or used in part by such religious limited liability company, corporation or society for such business or commercial purposes, the assessor shall determine the value of the entire exempt property, and the value of the part used or leased for such business or commercial purposes, and that part used or leased for such business or commercial purposes shall be taxed as any other property. The Idaho state tax commission shall promulgate rules establishing a method of determining the value of the part used or leased for such business or commercial purposes. If the value of the part used or leased for such business or commercial purposes is determined to be three percent (3%) or less of

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	the value of the entirety, the whole of said property shall remain exempt. If the value of the part used or leased for such business or commercial purposes is determined to be more than three percent (3%) of the value of the entirety, the assessor shall assess such proportionate part of such property, and shall assess the trade fixtures used in connection with the sale of all merchandise for such business or commercial purposes, provided however, that the use or lease of any property by any such religious limited liability company, corporation or society for athletic or recreational facilities, residence halls or dormitories, meeting rooms or halls, auditoriums, or club rooms for and in connection with the purposes for which such religious limited liability company, corporation or society is organized, shall not be deemed a business or commercial purpose, even though fees or charges be imposed and revenue derived therefrom.
ILLINOIS	**35 Compiled Statutes 200 / 15-40. Religious purposes, orphanages, or school and religious purposes (2024)** (a) Property used exclusively for: (1) religious purposes, or (2) school and religious purposes, or (3) orphanages qualifies for exemption as long as it is not used with a view to profit. (b) Property that is owned by (1) churches or (2) religious institutions or (3) religious denominations and that is used in conjunction therewith as housing facilities provided for ministers (including bishops, district superintendents and similar church officials whose ministerial duties are not limited to a single congregation), their spouses, children and domestic workers, performing the duties of their vocation as ministers at such churches or religious institutions or for such religious denominations, including the convents and monasteries where persons engaged in religious activities reside also qualifies for exemption. A parsonage, convent or monastery or other housing facility shall be considered under this Section to be exclusively used for religious purposes when the persons who perform religious related activities shall, as a condition of their employment or association, reside in the facility. [**Editor's Note:** A church housing ministry in 2026 successfully appealed the state revenue department director's previous denial of a property tax exemption for a single-family residence the church received and converted into below-market rent housing tied to a lease agreement and ministry-driven requirements. The appellate court, using a multi-factor test developed from other past cases, determined the property qualified for exemption under the state's charitable-use exception (35 ILCS 200/15-65). The appellate court thus opted not to decide whether it would also qualify under the religious-use exception. Churches should note the revenue department, along with an administrative law judge that initially heard the church's appeal, determined the single-family residence in this case would not qualify under the religious-use exception because the property is not used exclusively for religious purposes. *First United Methodist Church, Pekin, Illinois v. Department of Revenue*, 2026 IL App (4th) 241539 (June 29, 2026).]
INDIANA	**Code § 6-1.1-10-16. Buildings and land used for educational, literary, scientific, religious, or charitable purposes (2018)** (a) All or part of a building is exempt from property taxation if it is owned, occupied, and used by a person for educational, literary, scientific, religious, or charitable purposes. . . . (c) A tract of land . . . is exempt from property taxation if: (1) a building that is exempt under subsection (a) or (b) is situated on it; (2) a parking lot or structure that serves a building referred to in subdivision (1) is situated on it; or (3) the tract: (A) is owned by a nonprofit entity established for the purpose of retaining and preserving land and water for their natural characteristics; (B) does not exceed five hundred (500) acres; and (C) is not used by the nonprofit entity to make a profit. (d) A tract of land is exempt from property taxation if: (1) it is purchased for the purpose of erecting a building that is to be owned, occupied, and used in such a manner that the building will be exempt under subsection (a) or (b); and (2) not more than four (4) years after the property is purchased, and for each year after the four (4) year period, the owner demonstrates substantial progress and active pursuit towards the erection of the intended building and use of the tract for the exempt purpose. To establish substantial progress and active pursuit under this subdivision, the owner must prove the existence of factors such as the following: (A) Organization of and activity by a building committee or other oversight group. (B) Completion and filing of building plans with the appropriate local government authority.

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	(C) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to believe the actual construction can and will begin within four (4) years. (D) The breaking of ground and the beginning of actual construction. (E) Any other factor that would lead a reasonable individual to believe that construction of the building is an active plan and that the building is capable of being completed within eight (8) years considering the circumstances of the owner. . . . (e) Personal property is exempt from property taxation if it is owned and used in such a manner that it would be exempt under subsection (a) or (b) if it were a building.
IOWA	**Code § 427.1. Exemptions (2021)** The following classes of property shall not be taxed . . . 8. Property of religious, literary, and charitable societies. All grounds and buildings used or under construction by . . . religious institutions and societies solely for their appropriate objects, not exceeding three hundred twenty acres in extent and not leased or otherwise used or under construction with a view to pecuniary profit.
KANSAS	**Stat. Ann. § 79-201. Property exempt from taxation; religious, educational, literary, scientific, benevolent, alumni association, veterans' organization or charitable purposes; parsonages; community service organizations providing humanitarian services (2015)** The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas: First. All buildings used exclusively as places of public worship . . . with the furniture and books therein contained and used exclusively for the accommodation of religious meetings . . . together with the grounds owned thereby if not leased or otherwise used for the realization of profit, except that . . . (b) any building, or portion thereof, used as a place of worship, together with the grounds upon which the building is located, shall be considered to be used exclusively for the religious purposes of this section when used as a not-for-profit day care center for children which is licensed pursuant to K.S.A. 65-501 et seq., and amendments thereto, or when used to house an area where the congregation of a church society and others may purchase tracts, books and other items relating to the promulgation of the church society's religious doctrines. Second. All real property, and all tangible personal property, actually and regularly used exclusively for . . . religious, benevolent or charitable purposes, including property used exclusively for such purposes by more than one agency or organization for one or more of such exempt purposes. Except with regard to real property which is owned by a religious organization, is to be used exclusively for religious purposes and is not used for a nonexempt purpose prior to its exclusive use for religious purposes which property shall be deemed to be actually and regularly used exclusively for religious purposes for the purposes of this paragraph, this exemption shall not apply to such property, not actually used or occupied for the purposes set forth herein, nor to such property held or used as an investment even though the income or rentals received therefrom is used wholly for such . . . religious, benevolent or charitable purposes. In the event any such property which has been exempted pursuant to the preceding sentence is not used for religious purposes prior to its conveyance which results in its use for nonreligious purposes, there shall be a recoupment of property taxes in an amount equal to the tax which would have been levied upon such property except for such exemption for all taxable years for which such exemption was in effect. . . . This exemption shall not be deemed inapplicable to property which would otherwise be exempt pursuant to this paragraph because an agency or organization: (a) Is reimbursed for the provision of services accomplishing the purposes enumerated in this paragraph based upon the ability to pay by the recipient of such services; or (b) is reimbursed for the actual expense of using such property for purposes enumerated in this paragraph; or (c) uses such property for a nonexempt purpose which is minimal in scope and insubstantial in nature if such use is incidental to the exempt purposes of this paragraph; (d) charges a reasonable fee for admission to cultural or educational activities or permits the use of its property for such activities by a related agency or organization, if any such activity is in furtherance of the purposes of this paragraph; or (e) is applying for an exemption pursuant to this paragraph for a motor vehicle that is being leased for a period of at least one year. . . . Seventh. All parsonages owned by a church society and actually and regularly occupied and used predominantly as a residence by a minister or other clergyman of such church society who is actually and regularly engaged in conducting the services and religious ministrations of such society, and the

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	land upon which such parsonage is located to the extent necessary for the accommodation of such parsonage. . . . Tenth. For all taxable years commencing after December 31, 1986, any building, and the land upon which such building is located to the extent necessary for the accommodation of such building, owned by a church or nonprofit religious society or order which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, and actually and regularly occupied and used exclusively for residential and religious purposes by a community of persons who are bound by vows to a religious life and who conduct or assist in the conduct of religious services and actually and regularly engage in religious, benevolent, charitable or educational ministrations or the performance of health care services.
KENTUCKY	**Const. § 170. Property exempt from taxation (1998)** There shall be exempt from taxation . . . real property owned and occupied by, and personal property both tangible and intangible owned by, institutions of religion.
LOUISIANA	**Const. Art. 7, § 21. Other property exemptions (2024)** In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation . . . (B)(1)(a)(i) Property owned by a nonprofit corporation or association organized and operated exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, or educational purposes, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and which is declared to be exempt from federal or state income tax. . . . None of the property listed in Paragraph (B) shall be exempt if owned, operated, leased, or used for commercial purposes unrelated to the exempt purposes of the corporation or association.
MAINE	**Rev. Stat. Ann. title 36, § 652. Property of institutions and organizations (2023)** 1. Property of institutions and organizations. The property of institutions and organizations is exempt from taxation as provided in this subsection. G. Houses of religious worship, including vestries, and the pews and furniture within them; tombs and rights of burial; and property owned and used by a religious society as a parsonage up to the value of $20,000, and personal property not exceeding $6,000 in value are exempt from taxation, except that any portion of a parsonage that is rented is subject to taxation. For purposes of this paragraph, “parsonage” means the principal residence provided by a religious society for its cleric whether or not the principal residence is located within the same municipality as the house of religious worship where the cleric regularly conducts religious services. H. Real estate and personal property owned by or held in trust for fraternal organizations, except college fraternities, operating under the lodge system that are used solely by those fraternal organizations for meetings, ceremonials or religious or moral instruction, including all facilities that are appurtenant to that property and used in connection with those purposes are exempt from taxation. If a building is used in part for those purposes and in part for any other purpose, only the part used for those purposes is exempt. Further conditions to the right of exemption under this paragraph are that: (1) A director, trustee, officer or employee of any organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its purposes; (2) All profits derived from the operation of the organization and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized; and (3) The institution, organization or corporation claiming exemption under this paragraph must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require.
MARYLAND	**Tax-Property Code § 7-204. Religious groups or organizations (2014)** Property that is owned by a religious group or organization is not subject to property tax if the property is actually used exclusively for: (1) public religious worship; (2) a parsonage or convent; or (3) educational purposes.

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MASSACHUSETTS	**Gen. Laws Ann. ch. 59, § 5. Persons and property exempt from taxation (2022)** Tenth, Personal property owned by or held in trust within the commonwealth for religious organizations, whether or not incorporated, if the principal or income is used or appropriated for religious, benevolent or charitable purposes. Eleventh, Notwithstanding the provisions of any other general or special law to the contrary, houses of religious worship owned by, or held in trust for the use of, any religious organization, and the pews and furniture and each parsonage so owned, or held in irrevocable trust, for the exclusive benefit of the religious organizations, and including the official residences occupied by district superintendents of the United Methodist Church and the Christian and Missionary Alliance and of the Church of the Nazarene, and by district executives of the Southern New England District of the Assemblies of God, Inc., Unitarian-Universalist Churches and the Baptist General Conference of New England, and the official residence occupied by the president of the New England Synod of the Lutheran Church in America, Inc., and the official residence occupied by a person who has been designated by the congregation of a Hebrew Synagogue or Temple as the rabbi thereof, but such exemption shall not, except as herein provided, extend to any portion of any such house of religious worship appropriated for purposes other than religious worship or instruction. The occasional or incidental use of such property by an organization exempt from taxation under the provisions of 26 USC Sec. 501(c)(3) of the federal Internal Revenue Code shall not be deemed to be an appropriation for purposes other than religious worship or instruction.
MICHIGAN	**Comp. Laws § 211.7s. Houses of public worship, parsonages (1980)** Houses of public worship, with the land on which they stand the furniture therein and all rights in the pews, and any parsonage owned by a religious society of this state and occupied as a parsonage are exempt from taxation under this act. Houses of public worship includes buildings or other facilities owned by a religious society and used predominantly for religious services or for teaching the religious truths and beliefs of the society.
MINNESOTA	**Stat. § 272.02.6. Exempt property (2023)** All property described in this section to the extent limited in this section shall be exempt from taxation. . . . 6. All churches, church property, and houses of worship are exempt. **Stat. § 317A.909. Nonprofit Corporations—Special Provisions (2009)** (3) Except for property leased or used for profit, personal and real property that a religious corporation necessarily uses for a religious purpose is exempt from taxation.
MISSISSIPPI	**Code Ann. § 27-31-1. What property exempt (2024)** The following shall be exempt from taxation . . . (d) All property, real or personal, belonging to any religious society, or ecclesiastical body, or any congregation thereof, or to any charitable society . . . and used exclusively for such society or association and not for profit; not exceeding, however, the amount of land which such association or society may own as provided in Section 79-11-33 [see below]. **Code Ann. § 79-11-33. Religious organizations, property permitted (1978)** Any religious society, ecclesiastical body and/or any congregation thereof may hold and own the following real property, but no other, viz.: (a) Each house or building used as a place of worship, with a reasonable quantity of ground annexed to such building or house. (b) Each house or building, together with a reasonable quantity of ground thereto annexed, used: (i) As a parish house; (ii) As a community facility; (iii) As a Sunday school facility; (iv) As an educational facility; (v) For the care of children on a nonprofit basis. (c) Each house used for a place of residence for its minister, bishop or representative, together with a reasonable quantity of ground thereto annexed. For purposes of this paragraph, the term “minister” shall mean a minister, priest, pastor, rabbi, nun or other clergy who: (i) has been duly ordained, licensed or qualified according to the principles and procedures prescribed by his religious society, (ii) is regularly engaged as a vocation in preaching and teaching the beliefs of his religious society, in administering its rites and sacraments, and in conducting public worship services in the tradition of his

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	religious society, and (iii) who discharges the duties of a minister in the tradition of his religious society. . . . (e) All buildings used by a school, college or seminary of learning contiguous to and/or a part of the college or seminary plant, for administration, classrooms, laboratories, observatories, dormitories, and for housing the faculty and students thereof, together with a reasonable quantity of land in connection therewith. . . . (g) All buildings used for a campground or assembly for religious purposes, together with a reasonable quantity of land in connection therewith. . . . (i) All buildings and grounds used for denominational headquarters and/or administrative purposes, together with a reasonable quantity of ground annexed thereto. The title to any buildings and grounds heretofore acquired under this subsection shall not be hereafter held invalid because of the lack of authority of the owner thereof to obtain or hold such title. Provided, however, that the provisions of this subsection shall not affect any pending litigation. (j) Any land which is maintained and used as a parking area for the convenience of the members of the congregation, church, cathedral, mission or other unit or administrative unit from which the society receives no revenue, fee, charge or assessment. The land on which the parking area is located may be noncontiguous to the land on which the building used as the place of worship is located.
MISSOURI	**Rev. Stat. § 137.100. Certain property exempt from taxes (2013)** The following subjects are exempt from taxation for state, county or local purposes . . . (5) All property, real and personal, actually and regularly used exclusively for religious worship . . . and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes.
MONTANA	**Code Ann. § 15-6-201. Exempt categories (2017)** (1) The following categories of property are exempt from taxation . . . (b) buildings and furnishings in the buildings that are owned by a church and used for actual religious worship or for residences of the clergy, not to exceed one residence for each member of the clergy, together with the land that the buildings occupy and adjacent land reasonably necessary for convenient use of the buildings, which must be identified in the application, and all land and improvements used for educational or youth recreational activities if the facilities are generally available for use by the general public but may not exceed 15 acres for a church or 1 acre for a clergy residence after subtracting any area required by zoning, building codes, or subdivision requirements; (2)(b) For the purposes of subsection (1)(b), the term “clergy” means, as recognized under the federal Internal Revenue Code: (i) an ordained minister, priest, or rabbi; (ii) a commissioned or licensed minister of a church or church denomination that ordains ministers if the person has the authority to perform substantially all the religious duties of the church or denomination; (iii) a member of a religious order who has taken a vow of poverty; or (iv) a Christian Science practitioner.
NEBRASKA	**Rev. Stat. § 77-202. Property taxable; exemptions enumerated (2024)** (1) The following property shall be exempt from property taxes . . . (d) Property owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any such educational, religious, charitable, or cemetery organization, and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (i) owned or used for financial gain or profit to either the owner or user, (ii) used for the sale of alcoholic liquors for more than twenty hours per week, or (iii) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

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NEVADA	**Rev. Stat. § 361.125. Exemption of churches and chapels (2015)** 1. Except as otherwise provided in subsection 2 (a) churches, chapels, other than marriage chapels, and other buildings used for religious worship, with their furniture and equipment, and the lots of ground on which they stand, used therewith and necessary thereto; and (b) parcels of land used exclusively for worship, including, without limitation, both developed and undeveloped portions of a parcel, owned by some recognized religious society or corporation, and parsonages so owned, are exempt from taxation. 2. Except as otherwise provided in NRS 361.157, when any such property is used exclusively or in part for any other than church purposes, and a rent or other valuable consideration is received for its use, the property must be taxed. 3. The exemption provided by this section must be prorated for the portion of a fiscal year during which the religious society or corporation owns the real property. For the purposes of this subsection, ownership of property purchased begins on the date of recording of the deed to the purchaser.
NEW HAMPSHIRE	**Rev. Stat. Ann. § 72:23. Real estate and personal property tax exemption (2025)** The following real estate and personal property shall, unless otherwise provided by statute, be exempt from taxation. . . . III. Houses of public worship, parish houses, church parsonages, including parsonages that are rented or vacant, convents, monasteries, buildings and the lands appertaining to them owned, used and occupied directly for religious training or for other religious purposes by any regularly recognized and constituted denomination, creed or sect, organized, incorporated or legally doing business in this state and the personal property used by them for the purposes for which they are established.
NEW JERSEY	**Rev. Stat. § 54:4-3.6. Exemption of property of nonprofit organizations (2021)** The following property shall be exempt from taxation under this chapter: all buildings actually used for colleges, schools, academies or seminaries, provided that if any portion of such buildings are leased to profit-making organizations or otherwise used for purposes which are not themselves exempt from taxation, said portion shall be subject to taxation and the remaining portion only shall be exempt; . . . all buildings actually used in the work of associations and corporations organized exclusively for religious purposes, including religious worship, or charitable purposes, provided that if any portion of a building used for that purpose is leased to a profit-making organization or is otherwise used for purposes which are not themselves exempt from taxation, that portion shall be subject to taxation and the remaining portion shall be exempt from taxation, and provided further that if any portion of a building is used for a different exempt use by an exempt entity, that portion shall also be exempt from taxation; . . . the buildings, not exceeding two, actually occupied as a parsonage by the officiating clergymen of any religious corporation of this State, together with the accessory buildings located on the same premises; the land whereon any of the buildings hereinbefore mentioned are erected, and which may be necessary for the fair enjoyment thereof, and which is devoted to the purposes above mentioned and to no other purpose and does not exceed five acres in extent; the furniture and personal property in said buildings if used in and devoted to the purposes above mentioned; . . . provided, in case of all the foregoing, the buildings, or the lands on which they stand, or the associations, corporations or institutions using and occupying them as aforesaid, are not conducted for profit, except that the exemption of the buildings and lands used for charitable, benevolent or religious purposes shall extend to cases where the charitable, benevolent or religious work therein carried on is supported partly by fees and charges received from or on behalf of beneficiaries using or occupying the buildings; provided the building is wholly controlled by and the entire income therefrom is used for said charitable, benevolent or religious purposes; and any tract of land purchased pursuant to subsection (n) of section 21 of P.L.1971, c. 199, and located within a city of the first, second, third or fourth class, actually used for the cultivation and sale of fresh fruits and vegetables and owned by a duly incorporated nonprofit organization or association which includes among its principal purposes the cultivation and sale of fresh fruits and vegetables, other than a political, partisan, sectarian, denominational or religious organization or association. The foregoing exemption shall apply only where the association, corporation or institution claiming the exemption owns the property in question and is incorporated or organized under the laws of this State and authorized to carry out the purposes on account of which the exemption is claimed. . . .
NEW MEXICO	**N.M. Const. Art. 8, § 3. [Tax-exempt property] (1972)**

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	[A]ll church property not used for commercial purposes, all property used for educational or charitable purposes . . . shall be exempt from taxation. Provided, however, that any property acquired by . . . churches, property acquired and used for educational or charitable purposes . . . where such property was, prior to such transfer, subject to the lien of any tax or assessment or the principal or interest of any bonded indebtedness shall not be exempt from such lien, nor from the payment of such taxes or assessments.
NEW YORK	**N.Y. Real Prop. Tax Law § 420-a. Nonprofit organizations; mandatory class (2019)** 1. (a) Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, or moral or mental improvement of men, women or children purposes, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes either by the owning corporation or association or by another such corporation or association as hereinafter provided shall be exempt from taxation as provided in this section. (b) Real property such as specified in paragraph (a) of this subdivision shall not be exempt if any officer, member or employee of the owning corporation or association shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees; or if it be not in good faith organized or conducted exclusively for one or more of such purposes. 2. If any portion of such real property is not so used exclusively to carry out thereupon one or more of such purposes but is leased or otherwise used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be exempt; provided, however, that such real property shall be fully exempt from taxation although it or a portion thereof is used (a) for purposes which are exempt pursuant to this section or sections 420-b, 422, 424, 426, 428, 430, or 450 of this chapter by another corporation which owns real property exempt from taxation pursuant to such sections or whose real property if it owned any would be exempt from taxation pursuant to such sections, (b) for purposes which are exempt pursuant to section 406 or section 408 of this chapter by a corporation which owns real property exempt from taxation pursuant to such section or if it owned any would be exempt from taxation pursuant to such section, (c) for purposes which are exempt pursuant to section 416 of this chapter by an organization which owns real property exempt from taxation pursuant to such section or whose real property if it owned any would be exempt from taxation pursuant to such section . . . and provided further that such real property shall be exempt from taxation only so long as it or a portion thereof, as the case may be, is devoted to such exempt purposes and so long as any moneys paid for such use do not exceed the amount of the carrying, maintenance and depreciation charges of the property or portion thereof, as the case may be. 3. Such real property from which no revenue is derived shall be exempt though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon if (a) the construction of such buildings or improvements is in progress or is in good faith contemplated by such corporation or association or (b) such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more such purposes shall be erected upon such premises or some part thereof. **N.Y. Real Prop. Tax Law § 460. Clergy (2010)** (1) Real property owned by a minister of the gospel, priest or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned by the church or denomination of which he or she is a member, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his or her unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of fifteen hundred dollars. (2) An exemption may be granted pursuant to this section only upon application by the owner of the property on a form prescribed or approved by the commissioner. The application shall be filed with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village. (3) Notwithstanding the provisions of this section or any other provision of law, in a city having a population of one million or more, applications for the exemption authorized pursuant to this section

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	shall be considered timely filed if they are filed on or before the fifteenth day of March of the appropriate year. **N.Y. Real Prop. Tax Law § 462. Religious corporations; property used for residential purposes (2010)** In addition to the exemption provided in section 420-a of this article, property owned by a religious corporation while actually used by the officiating clergymen thereof for residential purposes shall be exempt from taxation. An exemption may be granted pursuant to this section only upon application by the owner of the property on a form prescribed or approved by the commissioner. The application shall be filed with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village. Notwithstanding the provisions of this section or any other provision of law, in a city having a population of one million or more, applications for the exemption authorized pursuant to this section shall be considered timely filed if they are filed on or before the fifteenth day of March of the appropriate year. [**Editor's Note:** In 2025, a state appellate court determined the church retained the burden of establishing it qualified for a property tax exemption based on its actual use of the property (not just its intended use) while the municipality bore the burden of proving a zoning violation by the church defeated the exemption. The court affirmed lower court rulings that the church met its burden while the town failed to meet its burden. *In Matter of First United Methodist Church in Flushing v. Assessor, Town of Callicoon*, 2025 NY Slip Op 06526 (Ct. App. Nov. 24, 2025). In 2026, a state appellate court reinstated the foreclosure on a church-owned parking lot because the church failed to apply for exemption of the lot. Applications and records must address each church-owned parcel in order to seek property tax exemption. In *NYCTL 1998-2 Trust v. Grace Christian Church*, 2026 NY Slip Op 02995 (App. Div. May 13, 2026).]
NORTH CAROLINA	**N.C. Gen. Stat. § 105-278.3. Real and personal property used for religious purposes (2015)** (a) Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if: (1) Wholly and exclusively used by its owner for religious purposes as defined in subsection (d)(1), below; or (2) Occupied gratuitously by one other than the owner and wholly and exclusively used by the occupant for religious, charitable, or nonprofit educational, literary, scientific, or cultural purposes. (b) Personal property shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if: (1) Wholly and exclusively used by its owner for religious purposes; or (2) Gratuitously made available to one other than the owner and wholly and exclusively used by the possessor for religious, charitable, or nonprofit educational, literary, scientific, or cultural purposes. (c) The following agencies, when the other requirements of this section are met, may obtain exemption for their properties: (1) A congregation, parish, mission, or similar local unit of a church or religious body; or (2) A conference, association, presbytery, diocese, district, synod, or similar unit comprising local units of a church or religious body. (d) Within the meaning of this section: (1) A religious purpose is one that pertains to practicing, teaching, and setting forth a religion. Although worship is the most common religious purpose, the term encompasses other activities that demonstrate and further the beliefs and objectives of a given church or religious body. Within the meaning of this section, the ownership and maintenance of a general or promotional office or headquarters by an owner listed in subdivision (2) of subsection (c), above, is a religious purpose and the ownership and maintenance of residences for clergy, rabbis, priests or nuns assigned to or serving a congregation, parish, mission or similar local unit, or a conference, association, presbytery, diocese, district, synod, province or similar unit of a church or religious body or residences for clergy on furlough or unassigned, is also a religious purpose. However, the ownership and maintenance of residences for other employees is not a religious purpose for either a local unit of a church or a religious body or a conference, association, presbytery, diocese, district, synod, or similar unit of a church or religious body. Provided, however, that where part of property which otherwise qualifies for the exemption provided herein is made available as a residence for an individual who provides

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	guardian, janitorial and custodial services for such property, or who oversees and supervises qualifying activities upon and in connection with said property, the entire property shall be considered as wholly and exclusively used for a religious purpose. . . . (f) The fact that a building or facility is incidentally available to and patronized by the general public, so long as there is no material amount of business or patronage with the general public, shall not defeat the exemption granted by this section. (g) The following exceptions apply to the exclusive-use requirement of subsection (a) of this section: (1) If part, but not all, of a property meets the requirements of subsection (a) of this section, the valuation of the part so used is exempt from taxation. (2) Any parking lot wholly owned by an agency listed in subsection (c) of this section may be used for parking without removing the tax exemption granted in this section if the total charge for parking uses does not exceed that portion of the actual maintenance expenditures for the parking lot reasonably estimated to have been made on account of parking uses. This subsection shall apply beginning with the taxable year that commences on January 1, 1978. (3) A building and the land occupied by the building is exempt from taxation if it is under construction and intended to be wholly and exclusively used by its owner for religious purposes upon completion. For purposes of this subdivision, a building is under construction starting when a building permit is issued and ending at the earlier of (i) 90 days after a certificate of occupancy is issued or (ii) 180 days after the end of active construction. [**Editor's Note:** Session Law 2025-20, section 3.1, effective June 26, 2025, allows qualifying late applications for this religious exemption to reach county or municipal taxes levied during the five calendar years immediately preceding the June 26, 2025, effective date. An approved application permits release of qualifying unpaid taxes, but does not permit a refund of taxes already paid.]
NORTH DAKOTA	**N.D. Cent. Code § 57-02-08. Property exempt from taxation (2023)** All property described in this section to the extent herein limited shall be exempt from taxation. . . . 6. All property belonging to schools, academies, colleges, or other institutions of learning, not otherwise used with a view to profit, and all dormitories and boarding halls, including the land upon which they are situated, owned and managed by any religious corporation for educational or charitable purposes for the use of students in attendance upon any educational institution, if such dormitories and boarding halls are not managed or used for the purpose of making a profit over and above the cost of maintenance and operation. . . . 8. All buildings belonging to institutions of public charity, including public hospitals and nursing homes licensed pursuant to section 23-16-01 under the control of religious or charitable institutions, used wholly or in part for public charity, together with the land actually occupied by such institutions not leased or otherwise used with a view to profit. a. The exemption provided by this subsection includes any dormitory, dwelling, or residential-type structure, together with necessary land on which such structure is located, owned by a religious or charitable organization recognized as tax exempt under section 501(c)(3) of the Internal Revenue code which is occupied by members of said organization who are subject to a religious vow of poverty and devote and donate substantially all of their time to the religious or charitable activities of the owner. b. For purposes of this subsection . . . property is not used wholly or in part for public charity or charitable or other public purposes if that property is residential rental units leased to tenants based on income levels that enable the owner to receive a federal low-income housing income tax credit. 9a. All buildings owned by any religious corporation or organization and used for the religious purposes of the organization, and if on the same parcel, dwellings with usual outbuildings, intended and ordinarily used for the residence of the bishop, priest, rector, or other minister in charge of services, land directly under and within the perimeter of those buildings, improved off-street parking or reasonable landscaping or sidewalk area adjoining the main church building, and up to a maximum of two additional acres [.81 hectare] must be deemed to be property used exclusively for religious purposes, and exempt from taxation, whether the real property consists of one tract or more. If the residence of the bishop, priest, rector, or other minister in charge of services is located on property not adjacent to the church, that residence with usual outbuildings and land on which it is located, up to two acres [.81 hectare], is exempt from taxation.

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	9b. The exemption for a building used for the religious purposes of the owner continues to be in effect if the building in whole, or in part, is rented to another otherwise tax-exempt corporation or organization, provided no profit is realized from the rent.
OHIO	**Ohio Rev. Code Ann. § 5709.07. Exemption of schools, churches, and colleges (2023)** (A) The following property shall be exempt from taxation . . . (2) Houses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use, and enjoyment; (3) Real property owned and operated by a church that is used primarily for church retreats or church camping, and that is not used as a permanent residence. Real property exempted under division (A)(3) of this section may be made available by the church on a limited basis to charitable and educational institutions if the property is not leased or otherwise made available with a view to profit. . . .(D)(1) As used in this section, “church” means a fellowship of believers, congregation, society, corporation, convention, or association that is formed primarily or exclusively for religious purposes and that is not formed for the private profit of any person.
OKLAHOMA	**Okla. Stat. title 68, § 2887. Property exempt from ad valorem taxation (2023)** The following property shall be exempt from ad valorem taxation . . . 7. All property used exclusively and directly for fraternal or religious purposes within this state. For purposes of administering the exemption authorized by this section and in order to determine whether a single family residential property is used exclusively and directly for fraternal or religious purposes, the fair cash value of a single family residential property, for which an exemption is claimed as authorized by this subsection, in excess of Two Hundred Fifty Thousand Dollars ($250,000.00) for the applicable assessment year shall not be exempt from taxation. . . . 11. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the State of Oklahoma, where said libraries and office equipment are being used by said ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term “religious purposes” as used in Article X, Section 6 of the Constitution of the State of Oklahoma.
OREGON	**Or. Rev. Stat. § 307.140. Property of religious organizations (2021)** Upon compliance with ORS 307.162, the following property owned or being purchased by religious organizations shall be exempt from taxation: (1) All houses of public worship and other additional buildings and property used solely for administration, education, literary, benevolent, charitable, entertainment and recreational purposes by religious organizations, the lots on which they are situated, and the pews, slips and furniture therein. However, any part of any house of public worship or other additional buildings or property which is kept or used as a store or shop or for any purpose other than those stated in this section shall be assessed and taxed the same as other taxable property. (2) Parking lots used for parking or any other use as long as that parking or other use is permitted without charge for no fewer than 355 days during the tax year. (3) Land and the buildings thereon held or used solely for cemetery or crematory purposes, including any buildings solely used to store machinery or equipment used exclusively for maintenance of such lands. **Or. Rev. Stat. § 307.145 Certain child care facilities, schools and student housing (2013)** (1) If not otherwise exempt by law, upon compliance with ORS 307.162, the child care facilities, schools, academies and student housing accommodations, owned or being purchased by incorporated eleemosynary institutions or by incorporated religious organizations, used exclusively by such institutions or organizations for or in immediate connection with educational purposes, are exempt from taxation. (2) Property described in subsection (1) of this section which is exclusively for or in the immediate connection with educational purposes shall continue to be exempt when leased to a political subdivision of the State of Oregon, or to another incorporated eleemosynary institution or incorporated religious organization for an amount not to exceed the cost of repairs, maintenance and upkeep.

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	(3)(a) As used in this section, "child care facility" means a child care center certified by the Office of Child Care under ORS 657A.280 to provide educational child care. (b) Before an exemption for a child care facility is allowed under this section, in addition to any other information required under ORS 307.162, the statement shall: (A) Describe the property and declare or be accompanied by proof that the corporation is an eleemosynary institution or religious organization. (B) Declare or be accompanied by proof that the division has issued a certificate of approval to the child care facility to provide educational child care. (C) Be signed by the taxpayer subject to the penalties for false swearing. [**Editor's Note:** In 2026, the Oregon Tax Court upheld a county assessor's denial of a property tax exemption where a pastor's personal residential use predominated and the religious use was determined to be secondary and incidental. *GODWARE v. Multnomah County Assessor*, TC-MD 250481N (July 7, 2026).]
PENNSYLVANIA	**Pa. Stat. Ann. title 72, § 5020-204. Exemptions from taxation (1992)** (a) The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit: (1) All churches, meeting-houses, or other actual places of regularly stated religious worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same. [**Editor's Note:** In 2026, a religious nonprofit appealed a trial court's affirmation of an assessor's denial of a property tax exemption for a camp it runs, and the state appellate court reversed in favor of the religious nonprofit. Citing a previous state supreme court decision, the court applied organizational charitable-qualification factors to the nonprofit, rather than requiring each parcel independently to satisfy those factors. The property's use in advancing the charity was undisputed, the appellate court noted. "(A) taxing entity is entitled to challenge the tax-exempt status of an individual tax parcel that is part of a larger overall property. . . . However, to demonstrate tax-exempt status, the institution seeking a tax exemption need not meet each element . . . as to the individual tax parcel, but need only show that the tax parcel is used for the institution's charitable purposes," the court said. *The Salvation Army v. Wayne County Commissioners*, No. 730 C.D. 2025 (Pa. Cmwlth. July 28, 2026).]
RHODE ISLAND	**R.I. Gen. Laws § 44-3-3. Property exempt (2024)** The following property shall be exempt from taxation. . . . (5) Buildings for free public schools, buildings for religious worship, and the land upon which they stand and immediately surrounding them, to an extent not exceeding five (5) acres so far as the buildings and land are occupied and used exclusively for religious or educational purposes; (6) Dwellings houses and the land on which they stand, not exceeding one acre in size, or the minimum lot size for zone in which the dwelling house is located, whichever is the greater, owned by or held in trust for any religious organization and actually used by its officiating clergy; provided, further that in the town of Charlestown, where the property previously described in this paragraph is exempt in total, along with dwelling houses and the land on which they stand in Charlestown, not exceeding one acre in size, or the minimum lot size for zone in which the dwelling house is located, whichever is the greater, owned by or held in trust for any religious organization and actually used by its officiating clergy, or used as a convent, nunnery, or retreat center by its religious order. (7) Intangible personal property owned by, or held in trust for, any religious or charitable organization, if the principal or income is used or appropriated for religious or charitable purposes. (8) Buildings and personal estate owned by any corporation used for a school, academy, or seminary of learning, and of any incorporated public charitable institution, and the land upon which the buildings stand and immediately surrounding them to an extent not exceeding one acre, so far as they are used exclusively for educational purposes, but no property or estate whatever is hereafter exempt from taxation in any case where any part of its income or profits or of the business carried on there is divided among its owners or stockholders.
SOUTH CAROLINA	**S.C. Code Ann. § 12-37-220. General exemptions from taxes (2024)** (A) Pursuant to the provisions of Section 3 of Article X of the State Constitution and subject to the provisions of Section 12-4-720, there is exempt from ad valorem taxation . . . (3) all property of all public libraries, churches, parsonages, and burying grounds, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property . . .

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	(B) In addition to the exemptions provided in subsection (A), the following classes of property are exempt from ad valorem taxation subject to the provisions of section 12-4-720 [pertaining to the filing of applications for recognition of exemption] . . . (16)(a) The property of any religious, charitable, eleemosynary, educational, or literary society, corporation, or other association, when the property is used by it primarily for the holding of its meetings and the conduct of the business of the society, corporation, or association and no profit or benefit therefrom inures to the benefit of any private stockholder or individual. (16)(b) The property of any religious, charitable, or eleemosynary society, corporation, or other association when the property is acquired for the purpose of building or renovating residential structures on it for not-for-profit sale to economically disadvantaged persons. The total properties for which the religious, charitable, or eleemosynary society, corporation, or other association may claim this exemption in accordance with this paragraph may not exceed fifty acres per county within the State. (16)(c) The exemption allowed pursuant to subitem (a) of this item extends to real property owned by an organization described in subitem (a) and which qualifies as a tax exempt organization pursuant to Internal Revenue Code section 501(c)(3), when the real property is held for a future use by the organization that would qualify for the exemption allowed pursuant to subitem (a) of this item or held for investment by the organization in sole pursuit of the organization's exempt purposes and while held this real property is not rented or leased for a purpose unrelated to the exempt purposes of the organization and the use of the real property does not inure to the benefit of any private stockholder or individual. Real property donated to the organization which receives the exemption allowed pursuant to this subitem is allowed the exemption for no more than three consecutive property tax years. If real property acquired by the organization by purchase receives the exemption allowed pursuant to this subitem and is subsequently sold without ever having been put to the exempt use, the exemption allowed pursuant to this subitem is deemed terminated as of December thirty-first preceding the year of sale and the property is subject to property tax for the year of sale to which must be added a recapture amount equal to the property tax that would have been due on the real property for not more than the four preceding years in which the real property received the exemption allowed pursuant to this subitem. The recapture amount is deemed property tax for all purposes for payment and collection.
SOUTH DAKOTA	**S.D. Codified Laws § 10-4-9. Property owned by religious society and used exclusively for religious purposes exempt—Sale of property by religious society (1995)** Property owned by any religious society and used exclusively for religious purposes, is exempt from taxation. Property of a religious society is exempt from taxation if such property is a building or structure used exclusively for religious purposes, is a lot owned by a religious society for the exclusive purpose of parking vehicles owned by members of such society and is not rented or leased to nonmembers of such society, is an educational plant owned and operated by a religious society or is a building or structure used to house any cleric of a religious society. However, any property which is sold by a religious society under a contract for deed shall be taxed as other property of the same class, unless such property is sold to an entity which is exempt from taxation pursuant to this chapter and the property is used for an exempt purpose.
TENNESSEE	**Tenn. Code Ann. § 67-5-212. Religious, charitable, scientific, educational institutions (2022)** (a)(1) There shall be exempt from property taxation the real and personal property, or any part of the real and personal property, owned by any religious, charitable, scientific, or nonprofit educational institution that is occupied and actually used by the institution or its officers purely and exclusively for carrying out one (1) or more of the exempt purposes for which the institution was created or exists. There shall further be exempt from property taxation the property, or any part of the property, owned by an exempt institution that is occupied and actually used by another exempt institution for one (1) or more of the exempt purposes for which it was created or exists under an arrangement: (A) In which the owning institution receives no more rent than a reasonably allocated share of the cost of use, excluding the cost of capital improvements, debt service, depreciation, and interest, as determined by the state board of equalization; or (B) Which is solely between exempt institutions that originated as part of a single exempt institution and that continue to use the property for the same religious, charitable, scientific, or nonprofit educational purposes, whether by charter, contract, or other agreement or arrangement.

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	(3)(A) The property of such institution shall not be exempt, if: (i) The owner, or any stockholder, officer, member or employee of such institution shall receive or may be lawfully entitled to receive any pecuniary profit from the operations of that property in competition with like property owned by others that is not exempt, except reasonable compensation for services in effecting one (1) or more of such purposes, or as proper beneficiaries of its strictly religious, charitable, scientific or educational purposes; or (ii) The organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such institution, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one (1) or more of these purposes. (B) The real property of any such institution not so used exclusively for carrying out thereupon one (1) or more of such purposes, but leased or otherwise used for other purposes, whether the income received therefrom be used for one (1) or more of such purposes or not, shall not be exempt; but, if a portion only of any lot or building of any such institution is used purely and exclusively for carrying out thereupon one (1) or more of such purposes of such institution, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion shall be subject to taxation. (4) No church shall be granted an exemption on more than one (1) parsonage, and an exempt parsonage may not include within the exemption more than three (3) acres. (b)(1) Any owner of real or personal property claiming exemption under this section . . . shall file an application for the exemption with the state board of equalization on a form prescribed by the board, and supply such further information as the board may require to determine whether the property qualifies for exemption. No property shall be exempted from property taxes under these sections, unless the application has been approved in writing by the board. A separate application shall be filed for each parcel of property for which exemption is claimed. . . . (3)(A) Any institution claiming an exemption under this section that has not previously filed an application for and been granted an exemption for a parcel must file an application for exemption with the state board of equalization by May 20 of the year for which exemption is sought. If the application is approved, the exemption will be effective as of January 1 of the year of application or as of the date the exemption use of such parcel began, whichever is later. If application is made after May 20 of the year for which exemption is sought, but prior to the end of the year, the application may be approved but will be effective for only a portion of the year determined as follows: ● (i) If application is filed within one-hundred eighty (180) days after the exempt use of the property began, exemption will be effective as of the date the exempt use began; or ● (ii) If application is filed more than one-hundred eighty (180) days after the exempt use began, the exemption will be effective as of the date of application. (3)(B) If a religious institution acquires property that was duly exempt at the time of transfer from a transferor who had previously been approved for a religious use exemption of the property, or if a religious institution acquires property to replace its own exempt property, then the effective date of exemption shall be three (3) years prior to the date of application, or the date the acquiring institution began to use the property for religious purposes, whichever is later. The purpose of this subdivision is to provide continuity of exempt status for property transferred from one exempt religious institution to another in the specified circumstances. For purposes of this subdivision, property transferred by a lender following foreclosure shall be deemed to have been transferred by the foreclosed debtor, whether or not the property was assessed in the name of the lender during the lender's possession. . . . (n) There shall be exempt from property taxation the real and personal property, or any part thereof, that is owned by a religious or charitable institution and that is occupied and used by such institution for a thrift shop; provided, that: (1) The institution is exempt from payment of federal income taxes under section 501(c)(3) of the Internal Revenue Code; (2)(A) The thrift shop is operated as a training venue for persons in need of occupational rehabilitation; or (B) The thrift shop is operated primarily by volunteers; (3) The inventory of the thrift shop is obtained by donation to the institution that owns and operates the shop; (4) Goods are priced at levels generally ascribed to used property; (5) Goods are

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	given to persons whose financial situations preclude payment; and (6) The net proceeds of the thrift shop are used solely for the charitable purposes of the institution that owns and operates the shop. (o) Land not necessary to support exempt structures or site improvements associated with exempt structures, including land used for recreation, retreats or sanctuaries, shall not be eligible for exemption beyond a maximum of one hundred (100) acres per county for each religious, charitable, scientific or nonprofit educational institution qualified for exemption pursuant to this section. For purposes of applying this limit, land owned by an exempt institution shall be aggregated with land owned by related exempt institutions having common ownership or control. Qualifying land in excess of the limit shall be classified as forest land upon application submitted pursuant to section 67-5-1006, or as open space land upon application submitted pursuant to section 67-5-1007, and the effective date of the classification shall be the date the property might otherwise have qualified for exemption.
TEXAS	**Tex. Tax Code § 11.20. Religious organizations (2022)** (a) An organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation of: (1) the real property that is owned by the religious organization, is used primarily as a place of regular religious worship, and is reasonably necessary for engaging in religious worship; (2) the tangible personal property that is owned by the religious organization and is reasonably necessary for engaging in worship at the place of worship specified in Subdivision (1); (3) the real property that is owned by the religious organization and is reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property: (A) is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy of the religious organization; and (B) produces no revenue for the religious organization; (4) the tangible personal property that is owned by the religious organization and is reasonably necessary for use of the residence specified by Subdivision (3); (5) the real property owned by the religious organization consisting of: (A) an incomplete improvement that is under active construction or other physical preparation and that is designed and intended to be used by the religious organization as a place of regular religious worship when complete; and (B) the land on which the incomplete improvement is located that will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship; (6) the land that the religious organization owns for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if: (A) the religious organization qualifies other property, including a portion of the same tract or parcel of land, owned by the organization for an exemption under Subdivision (1) or (5); and (B) the land produces no revenue for the religious organization; and (7) the real property owned by the religious organization that is leased to another person and used by that person for the operation of a school that qualifies as a school under section 11.21(d). (b) An organization that qualifies as a religious organization as provided by Subsection (c) of this section is entitled to an exemption from taxation of those endowment funds the organization owns that are used exclusively for the support of the religious organization and are invested exclusively in bonds, mortgages, or property purchased at a foreclosure sale for the purpose of satisfying or protecting the bonds or mortgages. However, foreclosure-sale property that is held by an endowment fund for longer than the two-year period immediately following purchase at the foreclosure sale is not exempt from taxation. (c) To qualify as a religious organization for the purposes of this section, an organization (whether operated by an individual, as a corporation, or as an association) must: (1) be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals; (2) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain; (3) use its assets in performing the organization's religious functions or the religious functions of another religious organization; and

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	(4) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or a charitable, educational, religious, or other similar organization that is qualified as a charitable organization under section 501(c)(3) of the Internal Revenue Code. (d) Use of property that qualifies for the exemption prescribed by Subsection (a)(1) or (2) or by Subsection (h)(1) for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship. (e) For the purposes of this section, "religious worship" means individual or group ceremony or meditation, education, and fellowship, the purpose of which is to manifest or develop reverence, homage, and commitment in behalf of a religious faith. (f) A property may not be exempted under Subsection (a)(5) for more than three years. (g) For purposes of Subsection (a)(5), an incomplete improvement is under physical preparation if the religious organization has engaged in architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement or has conducted an environmental or land use study relating to the construction of the improvement. (h) Property owned by this state or a political subdivision of this state, including a leasehold or other possessory interest in the property, that is held or occupied by an organization that qualifies as a religious organization as provided by Subsection (c) is entitled to an exemption from taxation if the property: (1) is used by the organization primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or (2) meets the qualifications for an exemption under Subsection (a)(5). (i) For purposes of the exemption provided by Subsection (h), the religious organization may apply for the exemption and take other action relating to the exemption as if the organization owned the property. (j) A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years. A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.
UTAH	**Utah Code Ann. § 59-2-1101. Exemption of certain property—Proportional payments for certain property—County legislative body authority to adopt rules or ordinances (2024)** (3)(a) The following property is exempt from taxation . . . (iv) property owned by a nonprofit entity used exclusively for one or more of the following purposes: religious purposes, charitable purposes, or educational purposes. **Utah Code Ann. § 59-2-1102. Determination of exemptions by board of equalization -- Appeal -- Application for exemption -- Annual statement -- Exceptions. (2027)** (8)(c)(i) The owner is required to file an annual statement on or before March 1 to its county establishing the property "continues to be eligible for the exemption." (8)(d) A county must notify each property owner that fails to timely file an annual statement in accordance with Subsection (8)(c) of the county's intent to revoke the exemption. (8)(e) An owner may file the annual statement after March 1 if: (i) the owner files the annual statement on or before March 31; and, (ii) includes a statement of facts establishing one of the following conditions caused the late filing: (A) medical emergency of the property owner, immediate family member, or the owner's agent; (B) death of the property owner, immediate family member, or the owner's agent; or, (C) other "extraordinary and unanticipated circumstances." (9)(b) For property acquired on or after January 1 that qualifies for an exclusive use exemption, the owner may apply for the exclusive use exemption on or before the later of (i) the day set by rule as the deadline for filing a property tax exemption application or (ii) 120 days after the day on which the property is acquired.
VERMONT	**Vt. Stat. Ann. title 32, § 3802. Property tax (2024)**

State	Exemption text and tracked editorial updates
	The following property shall be exempt from taxation . . . (4) Real and personal estate granted, sequestered or used for public, pious or charitable uses; real property owned by churches or church societies or conferences and used as parsonages and personal property therein used by ministers engaged in full time work in the care of the churches of their fellowship within the state.
VIRGINIA	**Va. Code § 58.1-3606. Property exempt from taxation by classification (2014)** A. Pursuant to the authority granted in Article X, Section 6(a)(6) of the Constitution of Virginia to exempt property from taxation by classification, the following classes of real and personal property shall be exempt from taxation . . . 2.a. Real property and personal property owned by churches or religious bodies, including (i) an incorporated church or religious body and (ii) a corporation mentioned in section 57-16.1 [pertaining to unincorporated churches] and exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body, and such additional adjacent land reasonably necessary for the convenient use of any such property. Real property exclusively used for religious worship shall also include the following: (a) property used for outdoor worship activities; (b) property used for ancillary and accessory purposes as allowed under the local zoning ordinance, the dominant purpose of which is to support or augment the principal religious worship use; (c) property on which a new structure is being built to replace or rebuild a church or other building for religious worship, with the intention that such structure will be exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body; and (d) property used as required by federal, state, or local law. 2.b. For property exempt pursuant to clause (c) of subdivision a, the taxpayer shall be required to demonstrate (i) the property was exempt . . . prior to the rebuilding or replacement of the structure; (ii) construction of the replacement or rebuilt structure will begin no later than five years after discontinuation of the former use of the property; (iii) the property will be used for no other purpose during the construction of such building; (iv) a reasonable timeline exists for completion of the structure and construction is proceeding at an appropriate pace; and (v) after completion, the property will be exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body.
WASHINGTON	**Wash. Rev. Code § 84.36.020. Cemeteries, churches, parsonages, convents, and grounds (2022)** The following real and personal property is exempt from taxation: (1) All lands, buildings, and personal property required for necessary administration and maintenance, used, or to the extent used, exclusively for public burying grounds or cemeteries without discrimination as to race, color, national origin or ancestry; (2) All churches, personal property, and the ground, not exceeding five acres in area, upon which a church of any nonprofit recognized religious denomination is or will be built, together with a parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property. The area exempted in any case includes all ground covered by the church, parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property and the structures and ground necessary for street access, parking, light, and ventilation, but the area of unoccupied ground exempted in such cases, in connection with church, parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property, does not exceed the equivalent of one hundred twenty by one hundred twenty feet except where additional unoccupied land may be required to conform with state or local codes, zoning, or licensing requirements. The parsonage and convent need not be on land contiguous to the church property. Except as otherwise provided in this subsection, to be exempt the property must be wholly used for church purposes. The loan or rental of property otherwise exempt under this subsection to a nonprofit organization, association, or corporation, or school for use for an eleemosynary activity or for use for activities related to a farmers market, does not nullify the exemption provided in this subsection if the rental income, if any, is reasonable and is devoted solely to the operation and maintenance of the property. However, activities related to a farmers market may not occur on the property more than fifty-three days each assessment year. For the purposes of this section, “farmers market” has the same meaning as “qualifying farmers market” as defined in RCW 66.24.170. **Wash. Rev. Code § 84.36.032. Administrative offices of nonprofit religious organizations (2014)**

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	The real and personal property of the administrative offices of nonprofit recognized religious organizations shall be exempt to the extent that the property is used for the administration of the religious programs of the organization and such other programs as would be exempt under RCW 84.36.020 and 84.36.030 as now or hereafter amended. The provisions of RCW 84.36.020(2)(b) apply to this section.
WEST VIRGINIA	**W. Va. Code § 11-3-9. Property exempt from taxation (2023)** (a) All property, real and personal, described in this subsection, and to the extent herein limited, is exempt from taxation . . . (5) Property used exclusively for divine worship, or used exclusively for divine worship and the operation of a pre-K school, primary school, middle school, secondary school, daycare center, or church camp for children, which school, daycare center, or church camp is operated by the church which owns the property or is operated by another not-for-profit organization or entity; (6) Parsonages and the household goods and furniture pertaining thereto; (7) Mortgages, bonds and other evidence of indebtedness in the hands of bona fide owners and holders hereafter issued and sold by churches and religious societies for the purposes of securing money to be used in the erection of church buildings used exclusively for divine worship, or for the purpose of paying indebtedness thereon; (8) Cemeteries. . . . (d) Notwithstanding any other provisions of this section, this section does not exempt from taxation any property owned by, or held in trust for, educational . . . religious or other charitable corporations or organizations . . . unless such property, or the dividends, interest, rents or royalties derived therefrom, is used primarily and immediately for the purposes of the corporations or organizations.
WISCONSIN	**Wis. Stat. § 70.11. Property exempted from taxation (2023)** The property described in this section is exempted from general property taxes. . . . Leasing a part of the property described in this section does not render it taxable if the lessor uses all of the leasehold income for maintenance of the leased property, construction debt retirement of the leased property or both and if the lessee would be exempt from taxation under this chapter if it owned the property. Any lessor who claims that leased property is exempt from taxation under this chapter shall, upon request by the tax assessor, provide records relating to the lessor's use of the income from the leased property. Property exempted from general property taxes is . . . (4)(a)(1) Property owned and used exclusively by educational institutions offering regular courses 6 months in the year; or by churches or religious, educational or benevolent associations, including benevolent nursing homes and retirement homes for the aged, and also including property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teachers, whether or not contiguous to and a part of other property owned and used by such associations or churches. . . . but not exceeding 10 acres of land necessary for location and convenience of buildings while such property is not used for profit. Property owned by churches or religious associations necessary for location and convenience of buildings, used for educational purposes and not for profit, shall not be subject to the 10-acre limitation but shall be subject to a 30-acre limitation. Property that is exempt from taxation under this subsection and is leased remains exempt from taxation only if, in addition to the requirements specified in the introductory phrase of this section, the lessee does not discriminate on the basis of race. . . . (11) All real property not exceeding 30 acres and the personal property situated therein, of any Bible camp conducted by a religious nonprofit corporation organized under the laws of this state, so long as the property is used for religious purposes and not for pecuniary profit of any individual. 2. For purposes of subd. 1., beginning with the property tax assessments as of January 1, 2018, property owned by a church or religious association necessary for location and convenience of buildings includes property necessary for the location and convenience of a building that the church or religious association intends to construct to replace a building destroyed by fire, natural disaster, or criminal act, regardless of whether preconstruction planning or construction has begun. This subdivision applies only for the first 25 years after the year in which the building is destroyed.
WYOMING	**Wyo. Stat. § 39-11-105. Exemptions (2024)** (a) The following property is exempt from property taxation . . . (vii) Real property used (A) Exclusively for religious worship, church schools and church parsonages; or (B) For religious education camps which are used exclusively for religious educational training, associated fellowship activities or worship and are not used for private profit nor for commercial purposes.